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**LAMPETER-STRASBURG SCHOOL DISTRICT**

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**2020-2021  
Final Budget**

May 18, 2020

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 2020-2021 school year. Creating a school district budget continues to be a daunting task, and was especially challenging this year due to the impact of COVID-19. Like most businesses and organizations, the District experienced a significant decrease in budgeted revenues that will have a lasting impact well into the future.

In an effort to communicate the financial challenges facing the District, the Board of School Directors held a Community Engagement Meeting a number of 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 in their "Best High School" rankings for the eighth consecutive year. The 2020 rankings placed L-S 70<sup>th</sup> in the state (out of over 750 public high schools) and 1,925<sup>th</sup> nationally (out of approximately 24,000 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, the continued expansion of technology devices at the elementary level enabled us to transition to delivering online instruction for all students (K-12) during the mandated school building closures as result of COVID-19. 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.

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 continues to be a great asset to the District.

The District recently solicited community feedback regarding recommendations regarding a feasibility study to create a long-range plan for our buildings. The purpose of the study and recommendations are to ensure that our buildings are properly maintained and are able to effectively serve our students' instructional needs for the 21st Century learning and beyond.

**LAMPETER-STRASBURG  
SCHOOL DISTRICT**

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

**KEVIN S. PEART, ED.D.**  
Superintendent

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kevin\_peart@L-Spioneers.org

While the financial concerns stemming from COVID-19 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 zero percent (0%) real estate tax increase for 2020-2021. While this budget will require the use of reserve (rainy day/savings) funds, we believe this is an appropriate measure given the current economic situation and impact upon our community. 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 2020-2021**

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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  
Matthew E. Parido  
Audra R. Spahn  
Mary E. Williams, 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  
Benjamin J. Feeney, Ed.D., Principal  
Alicia C. Kowitz., Assistant 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.

LAMPETER-STRASBURG SCHOOL DISTRICT

Budget 2020-21

**BUDGET MESSAGE**

BUDGET PRESENTATION

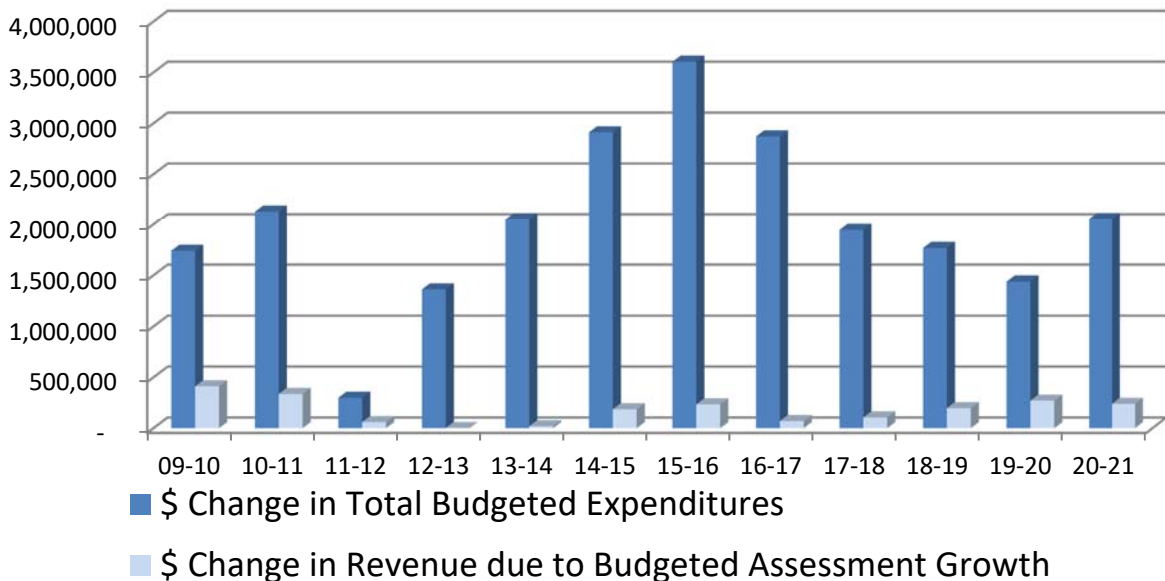
The Budget of the Lampeter-Strasburg School District for the fiscal year 2020-21 is submitted herewith. The budget development process involved all levels of staff and culminated with Administration coordinating the final budget with the Finance Committee of the Board of School Directors. The development, review, and consideration of the 2020-21 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. Balancing the needs of the District and community against the unprecedented crisis created from the Coronavirus pandemic has been especially challenging this year. Forecasting revenues and expenses in this environment of constant change presents a moving target at best. Our Earned Income Tax, collection rate on the Real Estate Taxes and Assessment Growth are even more difficult to predict in uncertain times. The goal has been to ensure the budget provides the least disruption as possible to our students.

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 the 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**



# LAMPETER-STRASBURG SCHOOL DISTRICT

Budget 2020-21

## **BUDGET MESSAGE**

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.

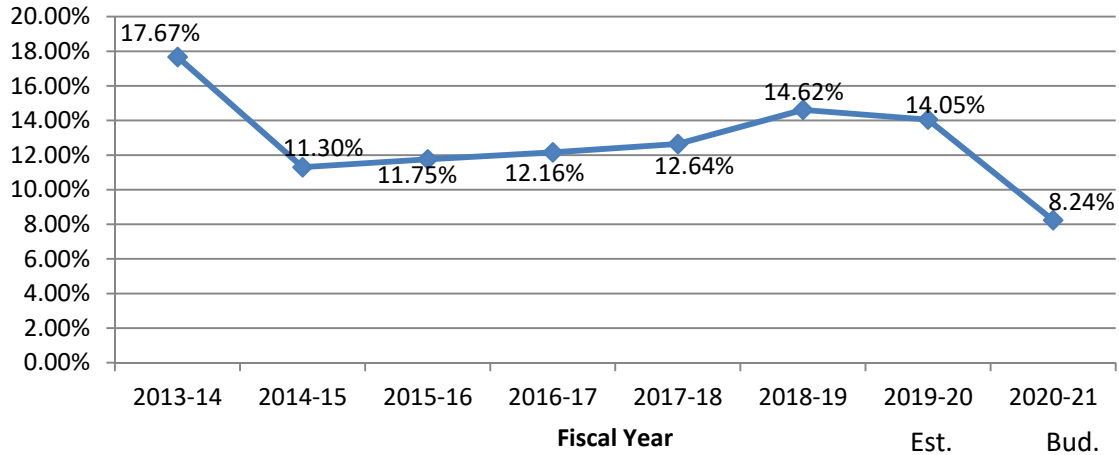
Despite the slight growth in taxable assessments, the District has experienced eight years of surpluses. These were primarily due to favorable medical claims history, a spike in earned income tax collection, and the overall favorable outcome with actual versus budgeted expenditures during those years. The District's ability to control its costs over the past five years has enabled it to absorb increasing employer contributions required for the state-wide pension system while levying tax increases well-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 resulting in surpluses 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 2020-21 fiscal year is \$2,995,944. Projected decreases in collection rate, transfer taxes, earned income taxes, interest earnings and state appropriations had the biggest influence on this deficit. Given the current economic situation and the expected shorter term nature of this crisis, the Administration and Board felt we needed to adopt a budget with no increase to the real estate tax. The fund balance was diligently built for a downturn such as this and all stakeholders are well aware of the long term needs of the District. It is important to note the District's total fund balance has averaged 12.8% over the 8 years reflected in the following chart:

LAMPETER-STRASBURG SCHOOL DISTRICT  
 Budget 2020-21  
**BUDGET MESSAGE**

**Total Fund Balance as a Percentage of Expenditures**



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 2020-21 is 3.0%. A school district is allowed to request an exception to this Index for certain expenses which escalate above the Index. Early in the 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 and the Coronavirus pandemic played out, the Board desired to keep the millage flat in order to have as little impact on our residents as possible. Over the past 5 years, the District’s average annual tax increase is 1.58% which is less than the county average of 2.20% over that same time period. In addition, 9 out of the 10 years the District was at or below the Act 1 Index and 8 out of 10 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 flat funding for both subsidies. The retirement subsidy is increasing by 3.88% (\$153,190) 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– The District budget includes no increase in the real estate millage for 2020-21. The district’s final tax rate for next year is expected to continue at 16.9269 mills. A



# LAMPETER-STRASBURG SCHOOL DISTRICT

Budget 2020-21

## **BUDGET MESSAGE**

taxpayer owning a property valued at \$216,400 will continue to pay an estimated \$3,663 in school taxes in the upcoming 2020-21 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 approximately \$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 8th in total expenditures per student out of 16 Lancaster County School Districts with 1 being the lowest (fiscal year ending 6/30/19 - see Appendix A-9).

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.

# LAMPETER-STRASBURG SCHOOL DISTRICT

Budget 2020-21

## **BUDGET MESSAGE**

### 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 0.68% in 2020-21 (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 0.68% 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 \$3,100,000 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 \$183,229,300.

**A LOOK AHEAD** – It is anticipated that the Coronavirus financial impact is short lived and relatively minimal in the years beyond 2020-21. The District will continue to monitor this impact closely and work to lessen the impact as much as possible on District operations. This virus is unprecedented in our District's history and therefore the long term financial implications are extremely difficult to predict. Additionally, 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 financial impacts of the Coronavirus are not short-lived, the five-year projection found in Appendix A-10 will look very different. 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. 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.

LAMPETER-STRASBURG SCHOOL DISTRICT

Budget 2020-21

**BUDGET MESSAGE**

According to Schooldigger.com website, Lampeter-Strasburg School District is ranked 44 out of 605 districts in the state of Pennsylvania for 2018-2019. 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 seventh year in a row. The report ranks the high school 70<sup>th</sup> in the state (out of 688 public high schools) and 1925<sup>th</sup> nationally (out of over 17,245 public high schools).

Lampeter-Strasburg School District met its academic targets in all grades and all schools in 2019. Lampeter-Strasburg High School Keystone Exam scores in Literature, Biology, and Algebra I continue to be among the highest in the county. In 2019, 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.

PSSA scores met all state targets. The chart below provides the percentage of students who scored proficient or advanced on the 2016, 2017, 2018, and 2019 PSSA exams.

<b>2018-2019 PSSA</b>												
<b>Percentage of Students Scoring Advanced and Proficient</b>												
	<b>English Language Arts</b>				<b>Mathematics</b>				<b>Science</b>			
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>3</b>	82%	85%	85%	81%	75%	77%	66%	74%	NA	NA	NA	NA
<b>4</b>	81%	78%	82%	85%	61%	59%	65%	72%	89%	86%	86%	93%
<b>5</b>	83%	83%	79%	76%	66%	63%	62%	57%	NA	NA	NA	NA
<b>6</b>	79%	82%	71%	74%	61%	61%	49%	54%	NA	NA	NA	NA
<b>7</b>	83%	75%	79%	76%	53%	56%	55%	48%	NA	NA	NA	NA
<b>8</b>	74%	66%	72%	75%	60%	50%	54%	51%	72%	62%	67%	72%

The following section titled “Summary of Budget Comparisons” will examine major variances between 2018-19 projected account outcomes and the 2020-21 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:

LAMPETER-STRASBURG SCHOOL DISTRICT

Budget 2020-21

**BUDGET MESSAGE**

<b>REVENUE AND OTHER FUNDING SOURCES</b>	<b>2020-21 BUDGET</b>	<b>% CHANGE FROM 2019-20 PROJECTED</b>	<b>% OF TOTAL BUDGET</b>	<b>% OF TOTAL DIFFERENCE</b>
Local	39,726,108	(2.40)	74.24	116.75
State	13,309,172	1.06	24.87	(16.75)
Federal	478,310	0.00	0.89	0.00
Other Financing Sources	0	0.00	0.00	0.00
<b>TOTAL:</b>	<b>53,513,590</b>	<b>0.00</b>	<b>100.00</b>	<b>100.00</b>

Local Sources are expected to decrease by 2.40% or \$975,319. The total reduction is primarily comprised of the following: \$471,080 for real estate tax collection, \$146,914 earned income tax collection, \$130,000 for real estate transfer tax collection and \$230,000 for interest on investments. The reductions are a result of the current economic situation resulting from the Coronavirus pandemic as tax collection rates and interest rates are expected to decline.

State funding is expected to increase by 1.06%, or \$139,688. State funding for retirement reimbursements is based upon 50% of retirement expense. This funding source is expected to increase by \$153,190 as a result of the increase in the PSERS employer contribution rate increasing from 34.29% of salaries in 2019-20 to 34.51% of salaries in 2020-21, as well as budgeted salary increases. No increases are expected for Basic Education Funding and the Special Education Subsidy.

There is no increase anticipated for Federal revenue.

Expenditures and Other Financing Uses of Funds, as budgeted in the General Fund, total \$56,509,534, an increase of 3.78% over projected 2019-20 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:

<b>A EXPENDITURES &amp; OTHER USES OF FUNDS</b>	<b>B 2020-21 BUDGET</b>	<b>C % CHANGE FROM 2019-20 PROJECTED</b>	<b>D % OF TOTAL BUDGET</b>	<b>E % OF TOTAL DIFFERENCE</b>
Salaries	23,754,930	3.06	42.04	34.30
Benefits	16,675,845	4.95	29.51	38.21
Salaries & Benefits	40,430,775	3.83	71.55	72.50
Prof and Tech Services	3,219,670	7.63	5.70	11.09
Property Services	728,725	0.42	1.29	0.15
Other Purchased Services	3,356,851	2.24	5.94	3.58
Supplies	1,496,963	1.08	2.65	0.78
Equipment	424,925	(46.55)	0.75	(17.98)
Other Objects	308,963	(35.43)	0.55	(8.24)
Other Uses of Funds	6,542,662	17.61	11.58	47.60
Transfer to Food Service	0	(100.00)	0.00	(9.47)
<b>TOTAL:</b>	<b>56,509,534</b>	<b>3.78</b>	<b>100.00</b>	<b>100.00</b>

LAMPETER-STRASBURG SCHOOL DISTRICT

Budget 2020-21

**BUDGET MESSAGE**

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 (71.55%) is in the areas of salaries and benefits.

The primary reason for the 3.06% increase in total SALARIES of \$705,870 is due to a 3.2% wage increase for staff.

The BENEFITS category is increasing by 4.95% or \$786,345. The two areas causing this increase are the employees' retirement and health insurance benefits. The PSERS employer contribution rate increased from 34.29% to 34.51% of salaries for 2020-21 which added \$311,950 to the budget for retirement expense. Health insurance costs are expected to increase by \$404,840, or 7%.

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 28.45% of the total budget.

PROFESSIONAL SERVICES increased by 7.63%, or \$228,235. An increase of \$184,680 in Special Education contracts is the result of increased enrollment in these programs in 2020-21.

A small increase of 0.42%, or \$3,042, is budgeted for PURCHASED PROPERTY SERVICES.

OTHER PURCHASED SERVICES is expected to increase by \$73,592, or 2.24%. The largest increases are budgeted for the transportation contract (\$26,859), transportation for district activities (\$8,249), tuition to other programs (\$13,760) and the liability insurance contract (\$7,820).

The expected cost of SUPPLIES, TEXTBOOKS, and SOFTWARE has increased by 1.08%, or \$16,030.

The district develops its EQUIPMENT budget based upon need which varies from year to year. The district expects to decrease its equipment expenditures by \$370,055, or 46.55%. 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 \$169,563, or (35.43%), primarily due to a decline in budgeted debt service interest payments of \$156,980. Note below an increase in principal payments.

LAMPETER-STRASBURG SCHOOL DISTRICT

Budget 2020-21

**BUDGET MESSAGE**

OTHER FINANCING USES is increasing by \$979,662 or 17.61%. Debt principal payments are increasing by \$210,000. An allocation of \$769,662 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 2020-21 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 2020-21  
REVENUE and EXPENSE SUMMARY

	2019-20 BUDGET	2019-20 PROJECTED	2020-21 BUDGET	PERCENT CHANGE	PERCENT OF TOTAL
<b>Beginning Fund Balance:</b>	<b>6,636,930</b>	<b>7,752,052</b>	<b>7,649,897</b>		
<b>CATEGORY</b>					
<b>REVENUE</b>					
6000 Local Sources	40,979,010	40,701,709	39,726,108	(2.40)	74.24
7000 State Sources	12,944,970	13,169,202	13,309,172	1.06	24.87
8000 Federal Sources	462,650	478,310	478,310	0.00	0.89
9000 Other Financing Sources	0	0	0	0.00	0.00
<b>TTL REV &amp; OTHER FIN SOURCES</b>	<b><u>54,386,630</u></b>	<b><u>54,349,221</u></b>	<b><u>53,513,590</u></b>	<b><u>(1.54)</u></b>	<b><u>100.00</u></b>
<b>EXPENDITURES</b>					
<b>1000 INSTRUCTIONAL PROGRAMS</b>					
1100 Regular Instructional	23,309,410	23,080,396	23,706,377	2.71	41.95
1200 Special Instructional	8,127,900	7,921,590	8,384,955	5.85	14.84
1300 Vocational Education	849,700	835,265	869,515	4.10	1.54
1400 Other Instructional	347,140	389,819	350,560	(10.07)	0.62
<b>TOTAL 1000 INSTRUCTIONAL</b>	<b><u>32,634,150</u></b>	<b><u>32,227,070</u></b>	<b><u>33,311,407</u></b>	<b><u>3.36</u></b>	<b><u>58.95</u></b>
<b>2000 SUPPORT SERVICES</b>					
2100 Students	2,261,310	2,280,668	2,351,678	3.11	4.16
2200 Instructional Staff	987,060	935,098	1,000,998	7.05	1.77
2300 Administration	3,143,740	3,063,427	3,135,419	2.35	5.55
2400 Pupil Health	564,650	571,035	607,100	6.32	1.07
2500 Business	563,460	561,990	581,090	3.40	1.03
2600 Operations and Maintenance	3,865,620	3,884,430	4,062,995	4.60	7.19
2700 Student Transportation	1,791,540	1,801,997	1,858,854	3.16	3.29
2800 Central	1,824,840	1,802,210	1,549,670	(14.01)	2.74
2900 Other	27,400	27,400	27,400	0.00	0.05
<b>TOTAL 2000 SUPPORT SERVICES</b>	<b><u>15,029,620</u></b>	<b><u>14,928,255</u></b>	<b><u>15,175,204</u></b>	<b><u>1.65</u></b>	<b><u>26.85</u></b>
<b>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</b>					
3200 Student Activities	1,109,610	1,110,921	1,210,111	8.93	2.14
3300 Community Services	6,500	6,000	6,000	0.00	0.01
3400 Scholarships and Awards	1,750	1,750	1,750	0.00	0.00
<b>TOTAL 3000 NONINSTRUCTIONAL SVCS</b>	<b><u>1,117,860</u></b>	<b><u>1,118,671</u></b>	<b><u>1,217,861</u></b>	<b><u>8.87</u></b>	<b><u>2.16</u></b>
<b>5000 DEBT SERVICE OTHER FINANCING USES</b>					
5100 Debt Service	5,982,380	5,982,380	6,035,400	0.89	10.68
5200 Food Service Fund Transfer	0	195,000	0	(100.00)	0.00
5900 Budgetary Reserve	400,000	0	769,662	0.00	1.36
<b>TOTAL 5000 OTHER FINANCING USES</b>	<b><u>6,382,380</u></b>	<b><u>6,177,380</u></b>	<b><u>6,805,062</u></b>	<b><u>10.16</u></b>	<b><u>12.04</u></b>
<b>TOTAL GENERAL FUND BUDGETED EXPENDITURES AND OTHER FINANCING USES:</b>	<b><u>55,164,010</u></b>	<b><u>54,451,376</u></b>	<b><u>56,509,534</u></b>	<b><u>3.78</u></b>	<b><u>100.00</u></b>
<b>Change in Fund Balance:</b>	<b>(777,380)</b>	<b>(102,155)</b>	<b>(2,995,944)</b>		
<b>Ending Fund Balance:</b>	<b>5,859,550</b>	<b>7,649,897</b>	<b>4,653,953</b>		
<b>ASSIGNED FOR RETIREMENT:</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>1,300,000</b>		
<b>ASSIGNED FOR LOST ASSESSMENT APPEALS:</b>	<b>171,710</b>	<b>171,710</b>	<b>171,710</b>		
<b>ASSIGNED FOR TECHNOLOGY:</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>		
<b>COMMITTED FOR DEBT SERVICE</b>	<b>0</b>	<b>1,070,000</b>	<b>1,070,000</b>		
<b>UNASSIGNED FUND BALANCE:</b>	<b><u>4,339,840</u></b>	<b><u>5,060,187</u></b>	<b><u>2,064,243</u></b>		
<b>TOTAL FUND BALANCE:</b>	<b><u>5,859,550</u></b>	<b><u>7,649,897</u></b>	<b><u>4,653,953</u></b>		

LAMPETER-STRASBURG SCHOOL DISTRICT  
BUDGET 2020-21  
REVENUE DETAIL BY SOURCE

	2019-20 Budget	Estimated Actual	2020-21 Budget	DIFFERENCE	PERCENT CHANGE
<b>REVENUES</b>					
<b>LOCAL SOURCES</b>					
Current Real Estate Tax	35,224,820	35,447,250	35,050,881	(396,369)	(1.12)
Interim Real Estate Tax	195,440	161,320	86,327	(74,993)	(46.49)
Public Utility Realty Tax	40,000	35,040	35,000	(40)	(0.11)
Earned Income Tax	3,259,200	3,027,564	2,880,650	(146,914)	(4.85)
Real Estate Transfer	500,000	520,000	390,000	(130,000)	(25.00)
Delinquent Taxes	510,000	354,945	352,500	(2,445)	(0.69)
Interest on Investments	400,000	330,000	100,000	(230,000)	(69.70)
Admissions	51,000	56,540	54,000	(2,540)	(4.49)
Student Activity Fees	30,000	29,300	30,000	700	2.39
Intermediate Sources - Fed	440,550	469,750	469,750	0	0.00
Access - PCA Generated Funds	44,000	50,000	50,000	0	0.00
Rentals	103,000	90,000	95,000	5,000	5.56
Tuition	76,500	36,500	36,500	0	0.00
Transportation Fees - L-S Bus	8,500	1,500	3,500	2,000	133.33
Misc. Revenue	70,000	70,000	70,000	0	0.00
Advertising Revenue	<u>26,000</u>	<u>22,000</u>	<u>22,000</u>	<u>0</u>	<u>0.00</u>
<b>TOTAL LOCAL SOURCES</b>	<b><u>40,979,010</u></b>	<b><u>40,701,709</u></b>	<b><u>39,726,108</u></b>	<b><u>(975,601)</u></b>	<b><u>(2.40)</u></b>
<b>STATE SOURCES</b>					
Basic Education	4,373,930	4,492,170	4,492,170	0	0.00
Vocational Education	75,000	88,000	75,000	(13,000)	(14.77)
Special Education	1,434,470	1,486,450	1,486,450	0	0.00
Transportation	695,000	722,582	722,500	(82)	(0.01)
Rentals & Sinking Fund	479,780	479,780	484,520	4,740	0.99
Nursing, Medical & Dental Services	60,000	60,000	60,000	0	0.00
Property Tax Relief Revenue	634,520	634,520	634,802	282	0.04
Social Security Reimbursement	874,320	868,510	893,350	24,840	2.86
Retirement Reimbursement	3,966,830	3,946,070	4,099,260	153,190	3.88
Ready to Learn Grant - Accountability Block	281,120	281,120	281,120	0	0.00
Safe Schools Grant	0	40,000	10,000	(30,000)	(75.00)
Tuition for Orphans/Private Homes	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>0</u>	<u>0.00</u>
<b>TOTAL STATE SOURCES</b>	<b><u>12,944,970</u></b>	<b><u>13,169,202</u></b>	<b><u>13,309,172</u></b>	<b><u>139,970</u></b>	<b><u>1.06</u></b>
<b>FEDERAL SOURCES</b>					
Title I - Improving Basic Programs	403,950	419,610	419,610	0	0.00
Title II - Improving Teacher Quality	<u>58,700</u>	<u>58,700</u>	<u>58,700</u>	<u>0</u>	<u>0.00</u>
<b>TOTAL FEDERAL SOURCES</b>	<b><u>462,650</u></b>	<b><u>478,310</u></b>	<b><u>478,310</u></b>	<b><u>0</u></b>	<b><u>0.00</u></b>
<b>OTHER FINANCING SOURCES</b>					
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>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0.00</u></b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES:</b>	<b><u>54,386,630</u></b>	<b><u>54,349,221</u></b>	<b><u>53,513,590</u></b>	<b><u>(835,631)</u></b>	<b><u>(1.54)</u></b>



LAMPETER-STRASBURG SCHOOL DISTRICT  
BUDGET 2020-21  
EXPENDITURES BY FUNCTION

	2019-20 BUDGET	2019-20 PROJECTED	2020-21 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>1100 REGULAR INSTRUCTIONAL</b>					
REGULAR INSTRUCTIONAL					
Salaries	12,827,600	12,684,410	13,068,850	384,440	3.03
Benefits	8,851,180	8,816,020	9,179,990	363,970	4.13
Purchased Professional Svcs	9,900	12,915	14,275	1,360	10.53
Purchased Property Svcs	121,300	121,663	119,050	(2,613)	(2.15)
Other Purchased Svcs	518,490	514,457	537,815	23,358	4.54
General Supplies	267,590	248,994	172,457	(76,537)	(30.74)
Textbooks	96,490	45,158	63,255	18,097	40.07
Equipment	95,610	97,560	11,760	(85,800)	(87.95)
Dues & Memberships	250	1,239	175	(1,064)	(85.88)
<b>TOTAL REGULAR INSTRUCTIONAL:</b>	<b>22,788,410</b>	<b>22,542,416</b>	<b>23,167,627</b>	<b>625,211</b>	<b>2.77</b>
FEDERAL INSTRUCTIONAL PROGRAMS					
Salaries	335,240	348,380	348,380	-	0.00
Benefits	142,350	146,190	146,960	770	0.53
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
<b>TOTAL FEDERAL PROGRAMS:</b>	<b>521,000</b>	<b>537,980</b>	<b>538,750</b>	<b>770</b>	<b>0.14</b>
<b>TOTAL REGULAR INSTRUCTIONAL PROGRAMS:</b>	<b><u>23,309,410</u></b>	<b><u>23,080,396</u></b>	<b><u>23,706,377</u></b>	<b><u>625,981</u></b>	<b><u>2.71</u></b>
<b>1200 SPECIAL PROGRAMS</b>					
Salaries	3,151,570	3,115,400	3,258,780	143,380	4.60
Benefits	2,165,520	2,141,360	2,261,470	120,110	5.61
Purchased Professional Svcs	2,457,350	2,307,710	2,492,390	184,680	8.00
Purchased Property Svcs	2,000	2,000	2,000	-	0.00
Other Purchased Svcs	341,330	348,340	362,000	13,660	3.92
Supplies and Textbooks	7,230	3,700	5,315	1,615	43.65
Dues & Memberships	2,900	3,080	3,000	(80)	(2.60)
<b>TOTAL SPECIAL PROGRAMS:</b>	<b><u>8,127,900</u></b>	<b><u>7,921,590</u></b>	<b><u>8,384,955</u></b>	<b><u>463,365</u></b>	<b><u>5.85</u></b>
<b>1300 VOCATIONAL EDUCATION</b>					
VO AG					
Salaries	125,870	126,220	134,180	7,960	6.31
Benefits	86,710	86,230	93,060	6,830	7.92
Purchased Property Svcs	1,000	-	-	-	0.00
Other Purchased Svcs	1,000	569	375	(194)	(34.09)
Supplies and Textbooks	7,000	4,730	6,375	1,645	34.78
<b>TOTAL VO AG:</b>	<b>221,580</b>	<b>217,749</b>	<b>233,990</b>	<b>16,241</b>	<b>7.46</b>
CAREER AND TECHNOLOGY CENTER					
Lease Payment	69,040	59,546	59,525	(21)	(0.04)
Tuition	559,080	557,970	576,000	18,030	3.23
<b>TOTAL CTC:</b>	<b>628,120</b>	<b>617,516</b>	<b>635,525</b>	<b>18,009</b>	<b>2.92</b>
<b>TOTAL VOCATIONAL ED:</b>	<b><u>849,700</u></b>	<b><u>835,265</u></b>	<b><u>869,515</u></b>	<b><u>34,250</u></b>	<b><u>4.10</u></b>

LAMPETER-STRASBURG SCHOOL DISTRICT  
BUDGET 2020-21  
EXPENDITURES BY FUNCTION

	2019-20 BUDGET	2019-20 PROJECTED	2020-21 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>1400 OTHER INSTRUCTIONAL PROGRAMS</b>					
HOMEBOUND INSTRUCTION					
Salaries	10,000	10,000	10,000	-	0.00
Benefits	4,250	4,200	4,220	20	0.48
Tuition - Spec Schools	19,800	19,800	19,800	-	0.00
TOTAL HOMEBOUND:	<u>34,050</u>	<u>34,000</u>	<u>34,020</u>	20	0.06
COURT PLACED PROGRAMS					
Tuition - Spec Schools	60,000	100,950	58,300	(42,650)	(42.25)
TOTAL COURT PLACED PROG:	<u>60,000</u>	<u>100,950</u>	<u>58,300</u>	(42,650)	(42.25)
ESL					
Salaries	120,210	120,210	124,130	3,920	3.26
Benefits	82,790	82,190	86,050	3,860	4.70
Purchased Professional Svcs	1,280	6,126	1,280	(4,846)	(79.11)
Supplies and Textbooks	1,600	133	1,600	1,467	1,103.01
TOTAL ESL	<u>205,880</u>	<u>208,659</u>	<u>213,060</u>	4,401	2.11
ALTERNATIVE EDUCATION					
Salaries	3,650	3,650	3,650	-	0.00
Benefits	1,560	1,540	1,530	(10)	(0.65)
Contracted Professional Services	40,000	41,020	40,000	(1,020)	(2.49)
Equipment	2,000	-	-	-	0.00
TOTAL ALTERNATIVE EDUCATION:	<u>47,210</u>	<u>46,210</u>	<u>45,180</u>	(1,030)	(2.23)
<b>TOTAL OTHER INSTRUCT PROG:</b>	<b><u>347,140</u></b>	<b><u>389,819</u></b>	<b><u>350,560</u></b>	<b><u>(39,259)</u></b>	<b><u>(10.07)</u></b>
<b>TOTAL 1000 - INSTRUCTIONAL PROGRAMS</b>	<b><u>32,634,150</u></b>	<b><u>32,227,070</u></b>	<b><u>33,311,407</u></b>	<b><u>1,084,337</u></b>	<b><u>3.36</u></b>
<b>2100 SUPPORT SERVICES - PUPIL PERSONNEL</b>					
GUIDANCE SERVICES					
Salaries	648,130	663,780	676,680	12,900	1.94
Benefits	446,170	449,980	469,510	19,530	4.34
Purchased Professional Svcs	7,800	12,273	13,120	847	6.90
Other Purchased Svcs	50	-	50	50	0.00
Supplies and Textbooks	3,500	3,755	2,038	(1,717)	(45.73)
Dues & Memberships	-	-	-	-	0.00
TOTAL GUIDANCE:	<u>1,105,650</u>	<u>1,129,788</u>	<u>1,161,398</u>	31,610	2.80
STUDENT APPRAISAL & SPECIAL SERVICES					
Salaries	294,690	294,600	302,150	7,550	2.56
Benefits	203,050	201,540	209,630	8,090	4.01
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:	<u>514,930</u>	<u>513,330</u>	<u>528,970</u>	15,640	3.05

LAMPETER-STRASBURG SCHOOL DISTRICT  
BUDGET 2020-21  
EXPENDITURES BY FUNCTION

	2019-20 BUDGET	2019-20 PROJECTED	2020-21 BUDGET	DIFFERENCE	PERCENT CHANGE
ATTENDANCE SERVICES					
Purchased Professional Svcs	1,740	500	750	250	50.00
TOTAL ATTENDANCE SVCS:	1,740	500	750	250	50.00
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	242,390	242,390	251,160	8,770	3.62
Benefits	166,920	165,710	174,130	8,420	5.08
TOTAL SPEECH & PATHOLOGY:	409,310	408,100	425,290	17,190	4.21
SOCIAL WORKER					
Salaries	78,590	78,590	80,160	1,570	2.00
Benefits	54,060	53,660	55,510	1,850	3.45
TOTAL SOCIAL WORKER:	132,650	132,250	135,670	3,420	2.59
STUDENT ACCOUNTING:					
Salaries	45,190	45,190	46,640	1,450	3.21
Benefits	31,340	31,010	32,460	1,450	4.68
Purchased Professional Svcs	7,000	7,000	7,000	-	0.00
Other Purchased Services	4,500	4,500	4,500	-	0.00
TOTAL STUDENT ACCOUNTING:	88,030	87,700	90,600	2,900	3.31
<b>TOTAL PUPIL SUPPORT:</b>	<b><u>2,261,310</u></b>	<b><u>2,280,668</u></b>	<b><u>2,351,678</u></b>	<b><u>71,010</u></b>	<b><u>3.11</u></b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>					
LIBRARY SERVICES					
Salaries	257,140	256,140	261,100	4,960	1.94
Benefits	173,050	175,920	181,610	5,690	3.23
Purchased Professional Svcs	700	1,292	525	(767)	(59.37)
Other Purchased Svcs	300	-	50	50	0.00
Supplies and Textbooks	19,240	15,226	15,593	367	2.41
TOTAL LIBRARY:	450,430	448,578	458,878	10,300	2.30
CURRICULUM DEVELOPMENT/SPECIAL EDUCATION SUPERVISION					
Salaries	112,140	112,140	115,730	3,590	3.20
Benefits	77,120	76,560	80,140	3,580	4.68
Purchased Professional Svcs	70,000	46,701	52,500	5,799	12.42
Other Purchased Svcs	3,000	6,480	2,250	(4,230)	(65.28)
Supplies and Books	5,570	13,535	4,175	(9,360)	(69.15)
Software	15,000	-	11,250	11,250	0.00
Equipment	20,000	3,570	37,500	33,930	950.42
Membership Dues	1,200	1,314	1,200	(114)	(8.68)
TOTAL CURRICULUM:	304,030	260,300	304,745	44,445	17.07
INSTRUCT STAFF DEVELOPMENT SVCS					
Benefits (Tuition)	232,600	226,220	237,375	11,155	4.93
TOTAL INSTRUCT STAFF DEV SVCS:	232,600	226,220	237,375	11,155	4.93
<b>TOTAL INSTRUCTIONAL SUPPORT:</b>	<b><u>987,060</u></b>	<b><u>935,098</u></b>	<b><u>1,000,998</u></b>	<b><u>65,900</u></b>	<b><u>7.05</u></b>

**LAMPETER-STRASBURG SCHOOL DISTRICT  
BUDGET 2020-21  
EXPENDITURES BY FUNCTION**

	<b>2019-20 BUDGET</b>	<b>2019-20 PROJECTED</b>	<b>2020-21 BUDGET</b>	<b>DIFFERENCE</b>	<b>PERCENT CHANGE</b>
<b>2300 SUPPORT SERVICES - ADMINISTRATION</b>					
<b>BOARD SECRETARY</b>					
Purchased Professional Svcs	28,500	28,500	28,500	-	0.00
Other Purchased Svcs	12,500	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
<b>TOTAL BOARD SECRETARY:</b>	<u>53,060</u>	<u>53,060</u>	<u>53,060</u>	<u>-</u>	<u>0.00</u>
<b>TAX ASSESSMENT</b>					
Salaries	23,560	23,680	24,440	760	3.21
Benefits	16,370	16,300	17,080	780	4.79
Purchased Professional Svcs	112,690	112,690	112,690	-	0.00
Other Purchased Svcs	4,650	4,650	4,650	-	0.00
<b>TOTAL TAX ASSESSMENT:</b>	<u>157,270</u>	<u>157,320</u>	<u>158,860</u>	<u>1,540</u>	<u>0.98</u>
<b>LEGAL SERVICES</b>					
Purchased Professional Svcs	95,000	95,000	95,000	-	0.00
<b>TOTAL LEGAL SERVICES:</b>	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>	<u>-</u>	<u>0.00</u>
<b>SUPERINTENDENT SERVICES</b>					
Salaries	492,960	473,830	477,520	3,690	0.78
Benefits	335,630	322,520	327,200	4,680	1.45
Purchased Professional Svcs	3,360	1,484	2,520	1,036	69.81
Other Professional Svcs	22,210	2,450	16,658	14,208	579.92
Supplies and Textbooks	11,700	9,682	8,775	(907)	(9.37)
Dues and Memberships	1,600	2,132	1,200	(932)	(43.71)
<b>TOTAL SUPERINTENDENT SVCS:</b>	<u>867,460</u>	<u>812,098</u>	<u>833,873</u>	<u>21,775</u>	<u>2.68</u>
<b>PUBLIC RELATIONS</b>					
Salaries	47,320	54,940	56,700	1,760	3.20
Benefits	32,540	35,500	39,270	3,770	10.62
District Newsletter	12,900	11,210	14,000	2,790	24.89
Supplies	2,500	2,500	2,500	-	0.00
<b>TOTAL PUBLIC RELATIONS:</b>	<u>95,260</u>	<u>104,150</u>	<u>112,470</u>	<u>8,320</u>	<u>7.99</u>
<b>PRINCIPAL SERVICES:</b>					
Salaries	1,085,910	1,077,630	1,092,480	14,850	1.38
Benefits	756,030	747,120	765,750	18,630	2.49
Other Purchased Svcs	10,550	5,417	7,226	1,809	33.39
Supplies and Textbooks	18,500	7,066	12,600	5,534	78.32
Dues and Memberships	4,700	4,566	4,100	(466)	(10.21)
<b>TOTAL PRINCIPAL SVCS:</b>	<u>1,875,690</u>	<u>1,841,799</u>	<u>1,882,156</u>	<u>40,357</u>	<u>2.19</u>
<b>TOTAL ADMINISTRATION:</b>	<u><b>3,143,740</b></u>	<u><b>3,063,427</b></u>	<u><b>3,135,419</b></u>	<u><b>71,992</b></u>	<u><b>2.35</b></u>

**LAMPETER-STRASBURG SCHOOL DISTRICT  
BUDGET 2020-21  
EXPENDITURES BY FUNCTION**

	<b>2019-20 BUDGET</b>	<b>2019-20 PROJECTED</b>	<b>2020-21 BUDGET</b>	<b>DIFFERENCE</b>	<b>PERCENT CHANGE</b>
<b>2400 SUPPORT SERVICES - PUPIL HEALTH</b>					
MEDICAL SERVICES					
Purchased Professional Svcs	5,400	5,400	5,400	-	0.00
TOTAL MEDICAL SVCS:	5,400	5,400	5,400	-	0.00
DENTAL SERVICES					
Purchased Professional Svcs	980	980	980	-	0.00
Supplies	50	50	50	-	0.00
TOTAL DENTAL SERVICES:	1,030	1,030	1,030	-	0.00
NURSING SERVICES					
Salaries	321,970	327,590	345,390	17,800	5.43
Benefits	220,720	222,700	239,680	16,980	7.62
Other Purchased Svcs	320	50	150	100	200.00
Supplies and Textbooks	15,210	14,265	15,450	1,185	8.31
TOTAL NURSING SERVICES:	558,220	564,605	600,670	36,065	6.39
<b>TOTAL PUPIL HEALTH SVCS:</b>	<b>564,650</b>	<b>571,035</b>	<b>607,100</b>	<b>36,065</b>	<b>6.32</b>
<b>2500 BUSINESS SERVICES</b>					
Salaries	299,140	299,140	308,700	9,560	3.20
Benefits	206,350	204,880	214,420	9,540	4.66
Purchased Professional Svcs	42,000	42,000	42,000	-	0.00
Purchased Property Svcs	5,000	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
<b>TOTAL BUSINESS SERVICES:</b>	<b>563,460</b>	<b>561,990</b>	<b>581,090</b>	<b>19,100</b>	<b>3.40</b>
<b>2600 OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>					
MAINTENANCE SERVICES					
Salaries	1,399,090	1,396,280	1,437,000	40,720	2.92
Benefits	909,940	902,330	964,550	62,220	6.90
Purchased Property Svcs	440,770	475,144	458,150	(16,994)	(3.58)
Other Purchased Svcs	220,050	218,759	226,870	8,111	3.71
Utilities	600,100	551,830	616,550	64,720	11.73
Supplies	151,150	189,202	207,650	18,448	9.75
Equipment	12,410	18,850	20,122	1,272	6.75
Dues and Memberships	400	325	223	(102)	(31.38)
Property Tax - Strasburg Elementary - rental property	5,590	5,590	5,760	170	3.04
TOTAL MAINTENANCE SERVICES:	3,739,500	3,758,310	3,936,875	178,565	4.75
CROSSING GUARDS/SCHOOL RESOURCE OFFICER					
Purchased Professional Svcs	126,120	126,120	126,120	-	0.00
TOTAL CROSSING GUARDS/RESOURCE OFFICER:	126,120	126,120	126,120	-	0.00
<b>TOTAL OPERATION &amp; MAINTENANCE SVCS:</b>	<b>3,865,620</b>	<b>3,884,430</b>	<b>4,062,995</b>	<b>178,565</b>	<b>4.60</b>

**LAMPETER-STRASBURG SCHOOL DISTRICT  
BUDGET 2020-21  
EXPENDITURES BY FUNCTION**

	<b>2019-20 BUDGET</b>	<b>2019-20 PROJECTED</b>	<b>2020-21 BUDGET</b>	<b>DIFFERENCE</b>	<b>PERCENT CHANGE</b>
<b>2700 STUDENT TRANSPORTATION</b>					
STUDENT TRANSPORTATION					
Salaries	244,520	239,590	247,250	7,660	3.20
Benefits	162,060	165,300	171,640	6,340	3.84
Purchased Professional Svcs	4,500	4,500	4,500	-	0.00
Other Purchased Svcs	1,373,550	1,383,465	1,425,254	41,789	3.02
Supplies and Textbooks	6,800	9,142	10,100	958	10.48
Equipment	-	-	-	-	0.00
Dues and Memberships	110	-	110	110	0.00
<b>TOTAL STUDENT TRANSPORTATION:</b>	<b><u>1,791,540</u></b>	<b><u>1,801,997</u></b>	<b><u>1,858,854</u></b>	<b><u>56,857</u></b>	<b><u>3.16</u></b>
<b>2800 SUPPORT SERVICES - CENTRAL</b>					
TECHNOLOGY SERVICES					
Salaries	479,080	470,600	471,830	1,230	0.26
Benefits	331,680	317,670	327,990	10,320	3.25
Purchased Professional Svcs	48,500	48,500	86,000	37,500	77.32
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	30,400	30,400	26,900	(3,500)	(11.51)
Software	205,000	205,000	215,000	10,000	4.88
Equipment	634,000	634,000	324,000	(310,000)	(48.90)
Dues and Memberships	200	200	200	-	0.00
<b>TOTAL TECHNOLOGY SERVICES:</b>	<b><u>1,771,360</u></b>	<b><u>1,748,870</u></b>	<b><u>1,494,420</u></b>	<b><u>(254,450)</u></b>	<b><u>(14.55)</u></b>
HUMAN RESOURCES					
Salaries	30,460	30,470	31,450	980	3.22
Benefits	21,090	20,940	21,920	980	4.68
Purchased Professional Svcs	1,550	1,550	1,550	-	0.00
Other Purchased Svcs	-	-	-	-	0.00
Supplies and Textbooks	50	50	-	(50)	(100.00)
Dues and Memberships	330	330	330	-	0.00
<b>TOTAL HUMAN RESOURCES</b>	<b><u>53,480</u></b>	<b><u>53,340</u></b>	<b><u>55,250</u></b>	<b><u>1,910</u></b>	<b><u>3.58</u></b>
<b>TOTAL SUPPORT SERVICES-CENTRAL:</b>	<b><u>1,824,840</u></b>	<b><u>1,802,210</u></b>	<b><u>1,549,670</u></b>	<b><u>(252,540)</u></b>	<b><u>(14.01)</u></b>
<b>2900 OTHER SUPPORT SERVICES</b>					
Other Purchased Services	27,400	27,400	27,400	-	0.00
<b>TOTAL OTHER SUPPORT SVCS:</b>	<b><u>27,400</u></b>	<b><u>27,400</u></b>	<b><u>27,400</u></b>	<b><u>-</u></b>	<b><u>0.00</u></b>
<b>TOTAL 2000 - SUPPORT SERVICES</b>	<b><u>15,029,620</u></b>	<b><u>14,928,255</u></b>	<b><u>15,175,204</u></b>	<b><u>246,949</u></b>	<b><u>1.65</u></b>

LAMPETER-STRASBURG SCHOOL DISTRICT  
BUDGET 2020-21  
EXPENDITURES BY FUNCTION

	2019-20 BUDGET	2019-20 PROJECTED	2020-21 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>3200 STUDENT ACTIVITIES</b>					
SCHOOL SPONSORED STUDENT ACTIVITIES					
Salaries	109,510	110,090	110,300	210	0.19
Benefits	46,480	46,620	46,950	330	0.71
PAC Purchased Professional Svcs	18,500	18,500	2,000	(16,500)	(89.19)
Other Purchased Svcs	11,230	13,575	8,423	(5,152)	(37.95)
PAC Supplies	3,500	3,551	2,500	(1,051)	(29.60)
PAC Equipment	41,000	41,000	26,000	(15,000)	(36.59)
Dues and Memberships	4,120	5,594	3,615	(1,979)	(35.38)
	<u>234,340</u>	<u>238,930</u>	<u>199,788</u>	<u>(39,142)</u>	<u>(16.38)</u>
ATHLETICS					
Salaries	438,810	444,120	470,280	26,160	
Benefits	224,180	231,010	325,750	94,740	41.01
Purchased Professional Svcs	65,300	47,824	66,070	18,246	38.15
Purchased Property Svcs	25,000	16,795	25,000	8,205	48.85
Other Purchased Svcs	61,980	51,732	71,430	19,698	38.08
Supplies	55,000	67,384	41,250	(26,134)	(38.78)
Equipment	-	-	5,543	5,543	0.00
Dues and Memberships	5,000	13,126	5,000	(8,126)	(61.91)
TOTAL ATHLETICS:	<u>875,270</u>	<u>871,991</u>	<u>1,010,323</u>	<u>138,332</u>	<u>15.86</u>
<b>TOTAL ACTIVITIES:</b>	<b><u>1,109,610</u></b>	<b><u>1,110,921</u></b>	<b><u>1,210,111</u></b>	<b><u>99,190</u></b>	<b><u>8.93</u></b>
<b>3300 COMMUNITY SERVICES</b>					
Grants to Community Organizations	6,500	6,000	6,000	-	0.00
<b>TOTAL COMMUNITY SVCS:</b>	<b><u>6,500</u></b>	<b><u>6,000</u></b>	<b><u>6,000</u></b>	<b><u>-</u></b>	<b><u>0.00</u></b>
<b>3400 SCHOLARSHIPS AND AWARDS</b>					
Student Scholarships and Awards	1,750	1,750	1,750	-	0.00
<b>TOTAL COMMUNITY SVCS:</b>	<b><u>1,750</u></b>	<b><u>1,750</u></b>	<b><u>1,750</u></b>	<b><u>-</u></b>	<b><u>0.00</u></b>
<b>TOTAL 3000 - NON-INSTRUCTIONAL SERVICES</b>	<b><u>1,117,860</u></b>	<b><u>1,118,671</u></b>	<b><u>1,217,861</u></b>	<b><u>99,190</u></b>	<b><u>8.87</u></b>
<b>5000 OTHER FINANCING USES</b>					
DEBT SERVICE					
Interest Payments	419,380	419,380	262,400	(156,980)	(37.43)
Principal Payments	5,563,000	5,563,000	5,773,000	210,000	3.77
TOTAL DEBT SERVICE:	<u>5,982,380</u>	<u>5,982,380</u>	<u>6,035,400</u>	<u>53,020</u>	<u>0.89</u>
FOOD SERVICE FUND TRANSFER	-	195,000	-	(195,000)	(100.00)
BUDGETARY RESERVE					
Other Financing Uses	400,000	-	769,662	769,662	
TOTAL BUDGETARY RESERVE:	<u>400,000</u>	<u>-</u>	<u>769,662</u>	<u>769,662</u>	
<b>TOTAL 5000 - OTHER FINANCING USES:</b>	<b><u>6,382,380</u></b>	<b><u>6,177,380</u></b>	<b><u>6,805,062</u></b>	<b><u>627,682</u></b>	<b><u>10.16</u></b>
<b>TOTAL GENERAL FUND BUDGET:</b>	<b>55,164,010</b>	<b>54,451,376</b>	<b>56,509,534</b>	<b>2,058,158</b>	<b>3.78</b>
<b>CHANGE IN FUND BALANCE:</b>	<b>(777,380)</b>	<b>(102,155)</b>	<b>(2,995,944)</b>		

# CAPITAL PROJECTS DETAIL

2019-20 through 2024-25



LAMPETER-STRASBURG SCHOOL DISTRICT  
2019-20 through 2024-25 Capital Reserve Budget

Project Location and Description			Note 1	Note 2		
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Beginning Balance (acct 32-0850)</b>	3,184,144	2,646,103	1,694,283	2,187,953	6,200,062	9,221,471
<b>Income</b>						
Transfer from General Fund - Note 3	0	0	0	0	0	0
Transfer from GF due to debt reduction	0	0	2,910,670	4,972,409	4,972,409	4,972,409
Interest Earnings	50,000	5,000	30,000	30,000	30,000	30,000
Proceeds from Borrowing	0	0	0	0	0	0
<b>Total Fund Available for Projects:</b>	<u>3,234,144</u>	<u>2,651,103</u>	<u>4,634,953</u>	<u>7,190,362</u>	<u>11,202,471</u>	<u>14,223,880</u>
<b>Total Expenditures</b>	<u>588,041</u>	<u>956,820</u>	<u>2,447,000</u>	<u>990,300</u>	<u>1,981,000</u>	<u>162,000</u>
<b>Ending Balance</b>	<u>2,646,103</u>	<u>1,694,283</u>	<u>2,187,953</u>	<u>6,200,062</u>	<u>9,221,471</u>	<u>14,061,880</u>

**Notes**

- 1 Debt reduction of \$2,910,672 in 2021-22
- 2 Total reduction of \$4,972,409 in 2022-23 and beyond
- 3 \$1,500,000 transfer proposed from year ended 6/30/19, then since outcome for remaining years is not known, no transfers shown.

FS - Feasibility Study, project also reviewed as part of Study

Feasibility Study	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Professional Services for Study	6,250					
Potential Design Work		400,000	400,000			
<b>Total:</b>	<u>6,250</u>	<u>400,000</u>	<u>400,000</u>	<u>0</u>	<u>0</u>	<u>0</u>

LAMPETER-STRASBURG SCHOOL DISTRICT  
2019-20 through 2024-25 Capital Reserve Budget

Outside Athletic Master Plan	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Stage 3 Projects						
Synthetic Turf on Fields 1 and 2 closeout	150,000					
Principal and Interest on Field 2 Borrowing	53,441	53,320	2,048,200			
Stage 4 Projects						
Practice Football Field Renovation				30,000		
Lights on Varsity Softball Field				203,000		
Renovate Football Fieldhouse - FS				300,000		
Total:	203,441	53,320	2,048,200	533,000	0	0

Hans Herr Elementary	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Playground equipment and Rubber mulch						
Paint media center - FS	4,500					
Install Sound baffles in the gym		6,000				
Replace cooling tower		95,000				
Upgrade video camera system - FS						
Softball indoor batting cage	7,300					
Install cameras busloop, playground, 3rd gr - FS						
Replace VCT on Café stage						
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:	21,800	111,000	10,000	10,000	135,000	10,000

LAMPETER-STRASBURG SCHOOL DISTRICT  
2019-20 through 2024-25 Capital Reserve Budget

<b>Martin Meylin Middle School</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Replace the front entry steps and concrete landing - FS						
Grand Hallway floor replacement - FS				90,000		
Paint the LGI Room - FS	5,000					
Replace water softeners - FS		25,000				
Replace cooling tower		95,000				
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	10,000	1,600,000	10,000
Siemens panel upgrade	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total:</b>	<b>25,000</b>	<b>185,000</b>	<b>20,000</b>	<b>110,000</b>	<b>1,610,000</b>	<b>20,000</b>

<b>High School</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
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	25,000				
Replace building loop hot water heater - FS	9,800					
Lower brick wall by band entry	Feas. Study					
Replace stage floor surface	7,000					
PAC/Competition Gym Chiller replacement						
Repaint auxiliary gym						
Replace cooling tower - FS		95,000				
Replace boilers						
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		
Siemens panel upgrade	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total:</b>	<b>39,800</b>	<b>143,000</b>	<b>23,000</b>	<b>93,000</b>	<b>23,000</b>	<b>23,000</b>

LAMPETER-STRASBURG SCHOOL DISTRICT  
2019-20 through 2024-25 Capital Reserve Budget

<b>Strasburg Elementary - FS</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Roof Maintenance - FS	5,000	5,000	5,000	5,000	5,000	5,000
Playground repairs and mulch - FS	20,000	5,000	5,000	5,000	5,000	5,000
Regasket boiler - FS					10,000	
<b>Total:</b>	<b>25,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>10,000</b>

<b>Lampeter Elementary</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Roof maintenance - FS	5,000	5,000	5,000	5,000	5,000	5,000
Replace Florida Heat Pumps - FS	30,000	30,000	40,000	40,000	50,000	50,000
Upgrade video camera system - FS						
Concrete work - FS						
Playground poured rubber surface		189,000				
<b>Total:</b>	<b>35,000</b>	<b>224,000</b>	<b>45,000</b>	<b>45,000</b>	<b>55,000</b>	<b>55,000</b>

<b>Walnut Run Elementary - FS</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Repoint foundation and brickwork - FS			36,000			
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>36,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

LAMPETER-STRASBURG SCHOOL DISTRICT  
2019-20 through 2024-25 Capital Reserve Budget

<b>Campus</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Repair curbing and asphalt in front of MM - FS	40,000					
Remove underground fuel tanks at the Shop		10,000				
Maintenance building roof repairs - FS						
Sidewalk repair	10,000	10,000	10,000	10,000	10,000	10,000
Line painting		5,000			5,000	
Admin Building roof renovations - FS					50,000	
Roadway and parking lot asphalt repairs	100,000	20,000	20,000	100,000	20,000	20,000
Asphalt Walkway to ball fields		30,000				
<b>Total:</b>	<b>150,000</b>	<b>75,000</b>	<b>30,000</b>	<b>110,000</b>	<b>85,000</b>	<b>30,000</b>

<b>Technology Projects</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Field wireless connection - FS				6,100		
Field cameras - FS				3,200		
WAN Upgrade - FS	25,000	25,000	25,000	25,000		
Audio system replacement in the PAC - FS			TBD			
Card access to outside buildings and lights - FS						
Network switches and wireless access points			150,000			
Wireless replacement to Strasburg Elem - FS			3,800			
<b>Total:</b>	<b>25,000</b>	<b>25,000</b>	<b>178,800</b>	<b>34,300</b>	<b>0</b>	<b>0</b>

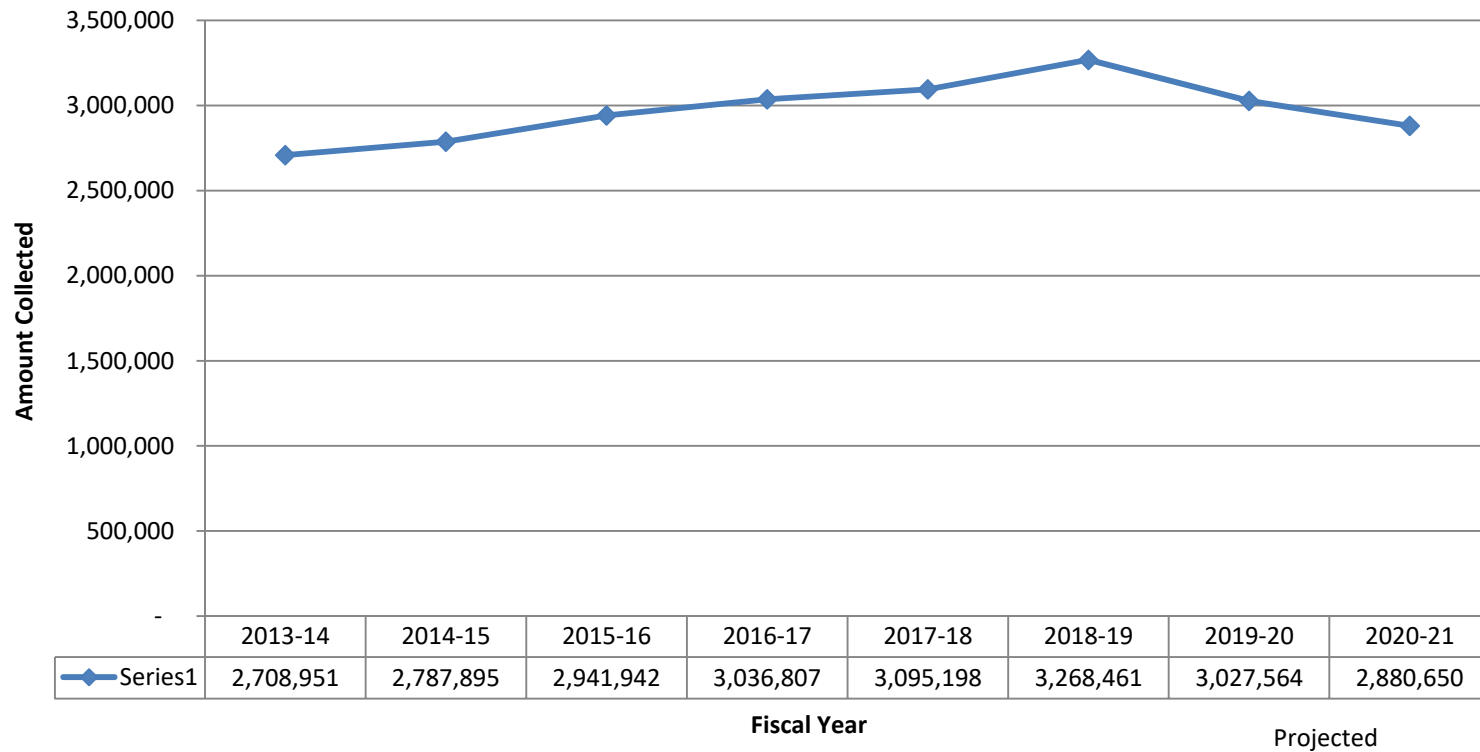
LAMPETER-STRASBURG SCHOOL DISTRICT  
2019-20 through 2024-25 Capital Reserve Budget

Cafeteria Projects	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Hans Herr</b>						
Replace milk cooler(s)	4,000					
Replace one roll-through refrigerator		8,000				
Replace two roll through warmers		16,000				
Replace compressor in walk-in refrig. & freezer					14,000	
Replace one steamer in kitchen	20,000					
<b>Martin Meylin</b>						
Replace dishwasher		40,000				
Replace roll-through refrigerator				8,000		
Add a second walk-in freezer - FS					25,000	
Replace compressor in freezer & refrigerator			8,000	7,000		
<b>High School</b>						
Replace one steamer in kitchen	25,000					
Replace two old milk coolers		10,000				
Replace one display beverage cooler		18,000				
Replace two roll-through refrigerators				16,000		
Replace compressor in walk-in cooler & freezer			12,000			
<b>Lampeter Elementary</b>						
Replace freezer and refrigerator compressor			12,000			
Install new outside freezer		24,500				
Replace one reach-in freezer						
<b>All Kitchens</b>						
Preventive maintenance on equipment	14,000	14,000	14,000	14,000	14,000	14,000
Total Cafeteria Projects:	63,000	130,500	46,000	45,000	53,000	14,000
<b>Total Project Costs:</b>	<b>588,041</b>	<b>956,820</b>	<b>2,447,000</b>	<b>990,300</b>	<b>1,981,000</b>	<b>162,000</b>
<b>Ending Fund Balance:</b>	<b>2,646,103</b>	<b>1,694,283</b>	<b>2,187,953</b>	<b>6,200,062</b>	<b>9,221,471</b>	<b>14,061,880</b>

# APPENDIX

# Revenues

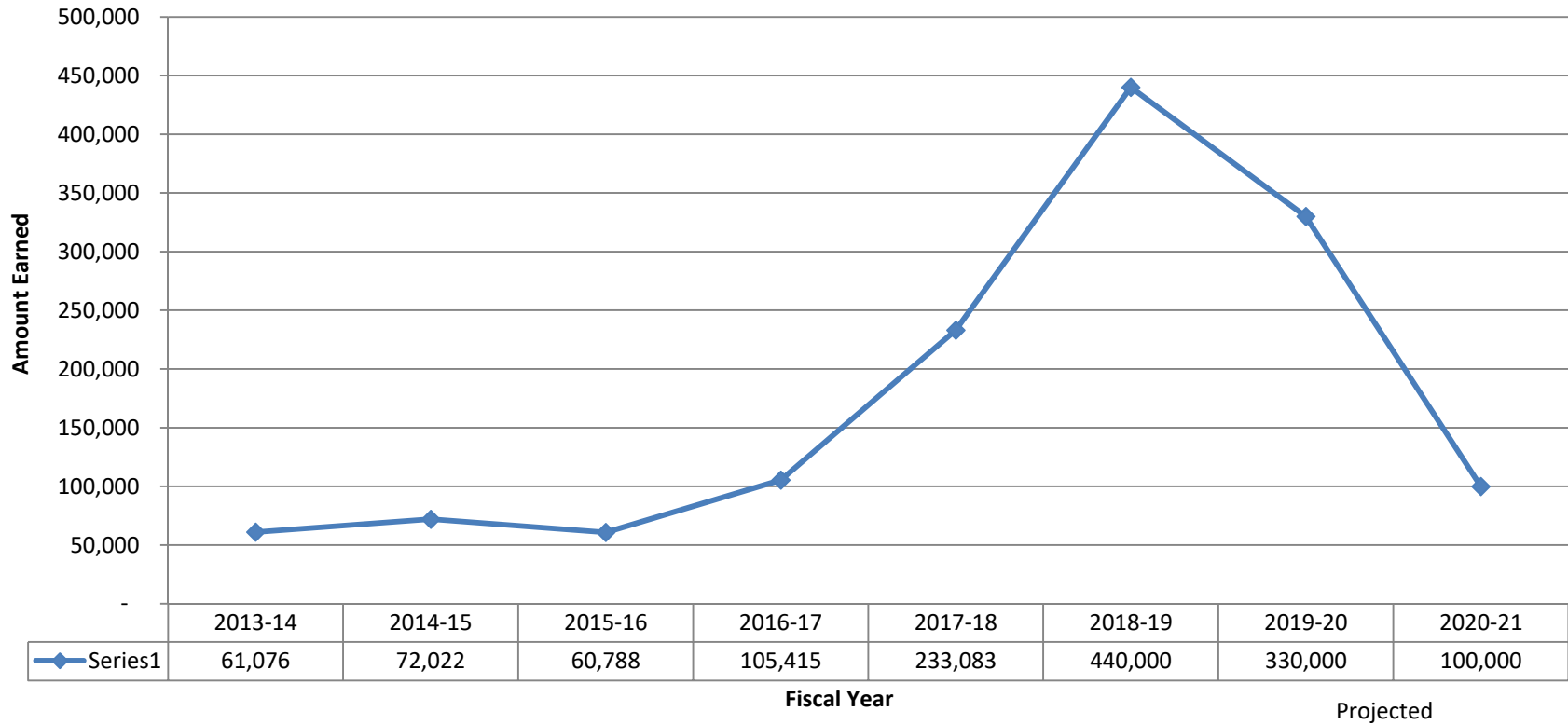
## Lancaster County Earned Income Tax:





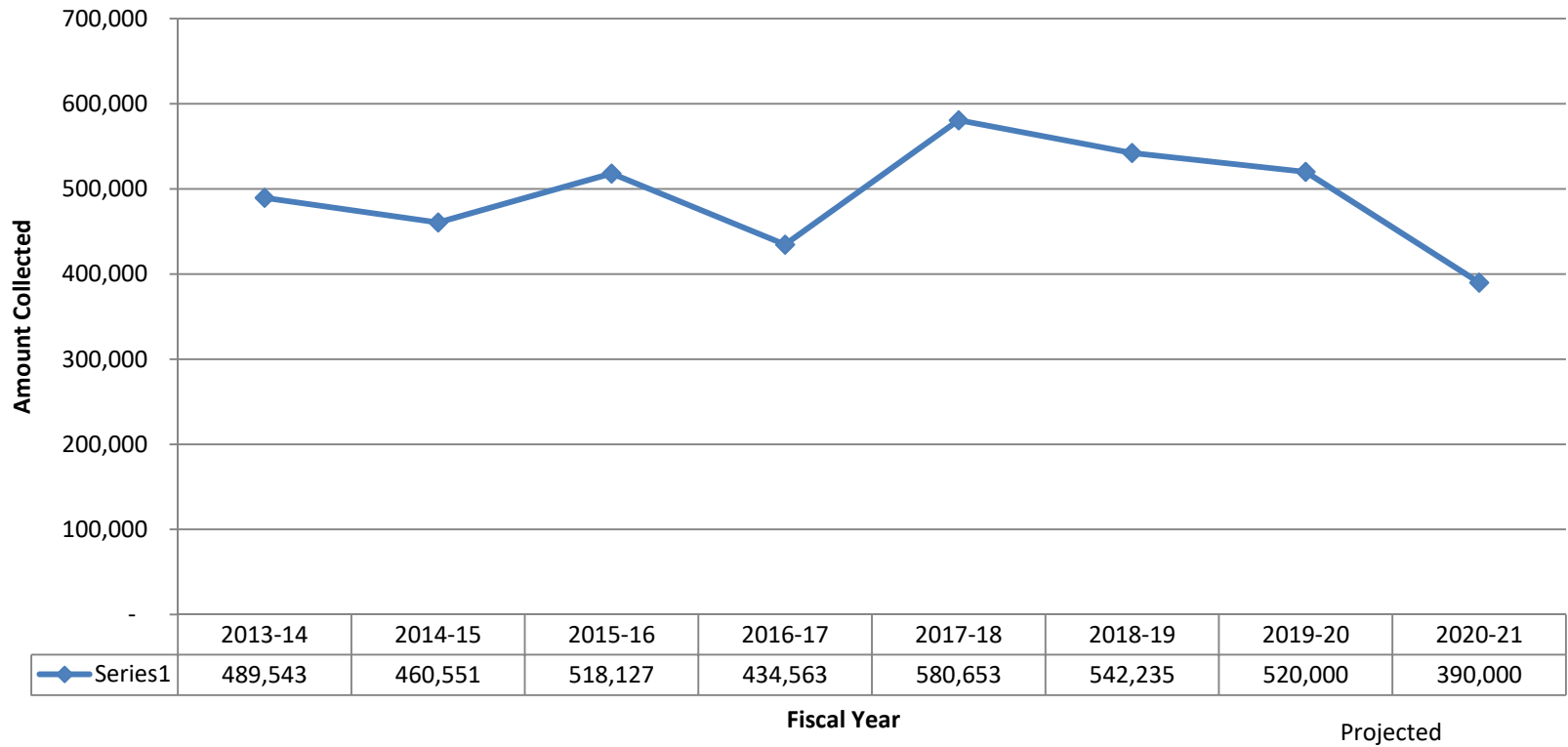
# Revenues

## Earnings on Investments:



# Revenues

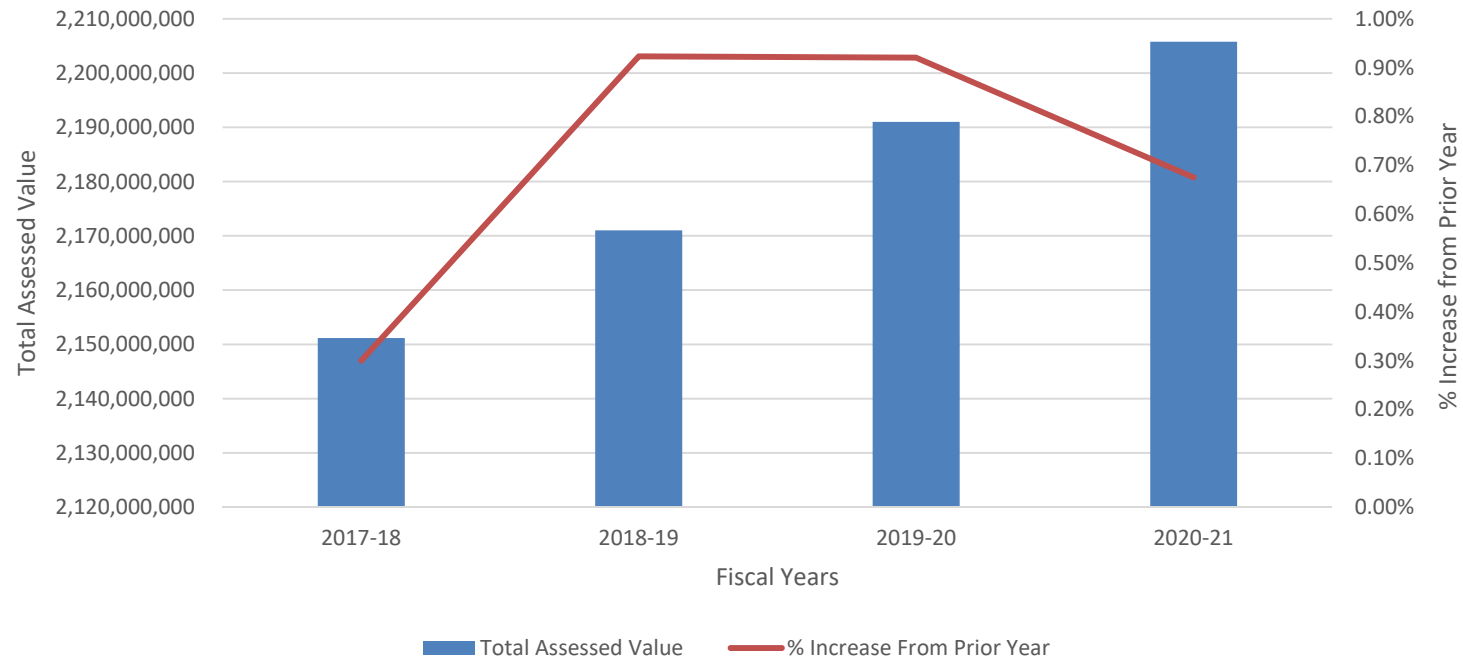
## Real Estate Transfer Tax:



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

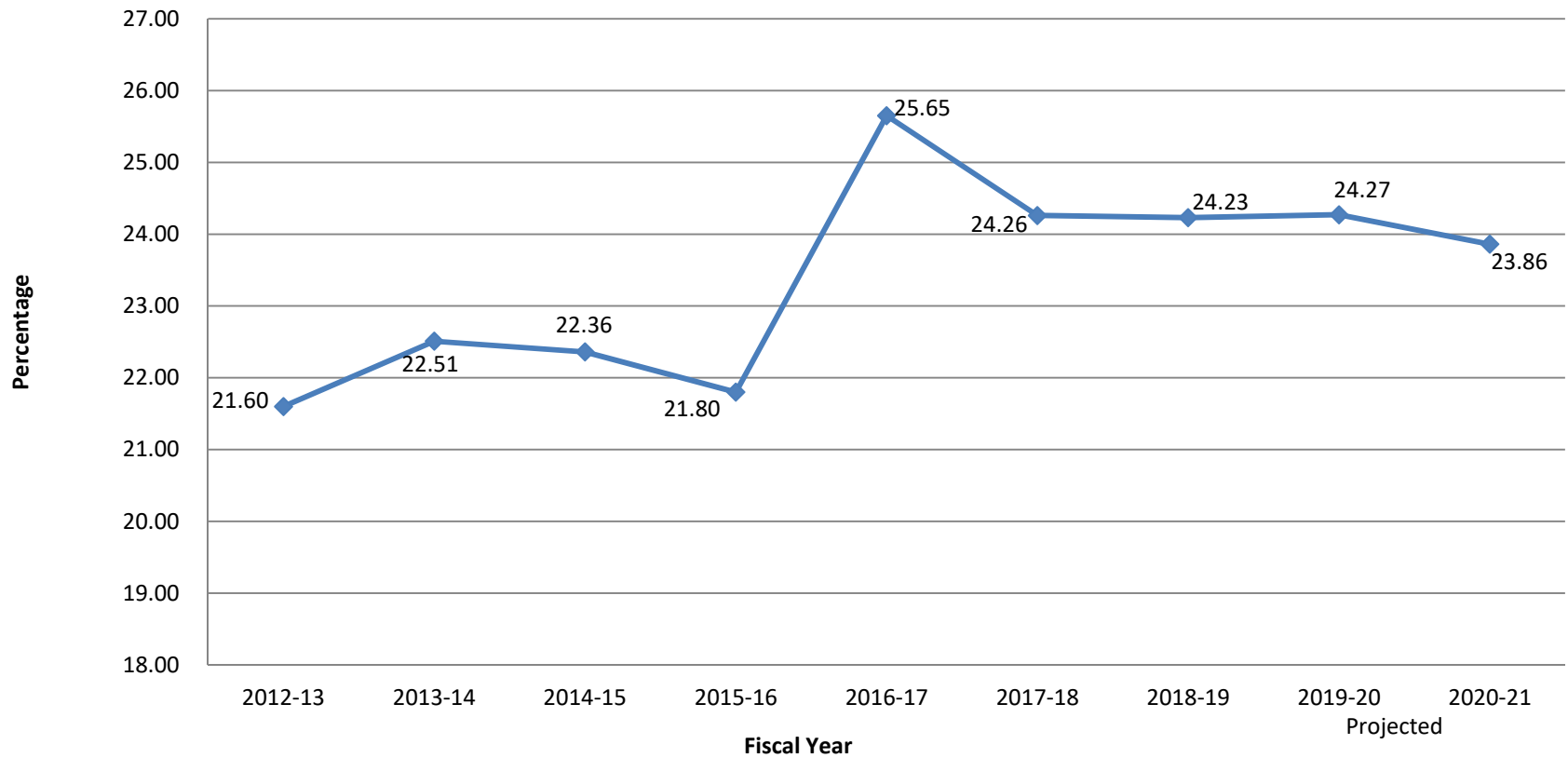
## Growth of Real Estate Taxable Assessments:



- 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 taxable assessments equaled \$2,190,998,700 with a growth rate of 0.92%.
- 2020-21 budgeted taxable assessment equal \$2,205,796,400 with a growth rate of 0.68%

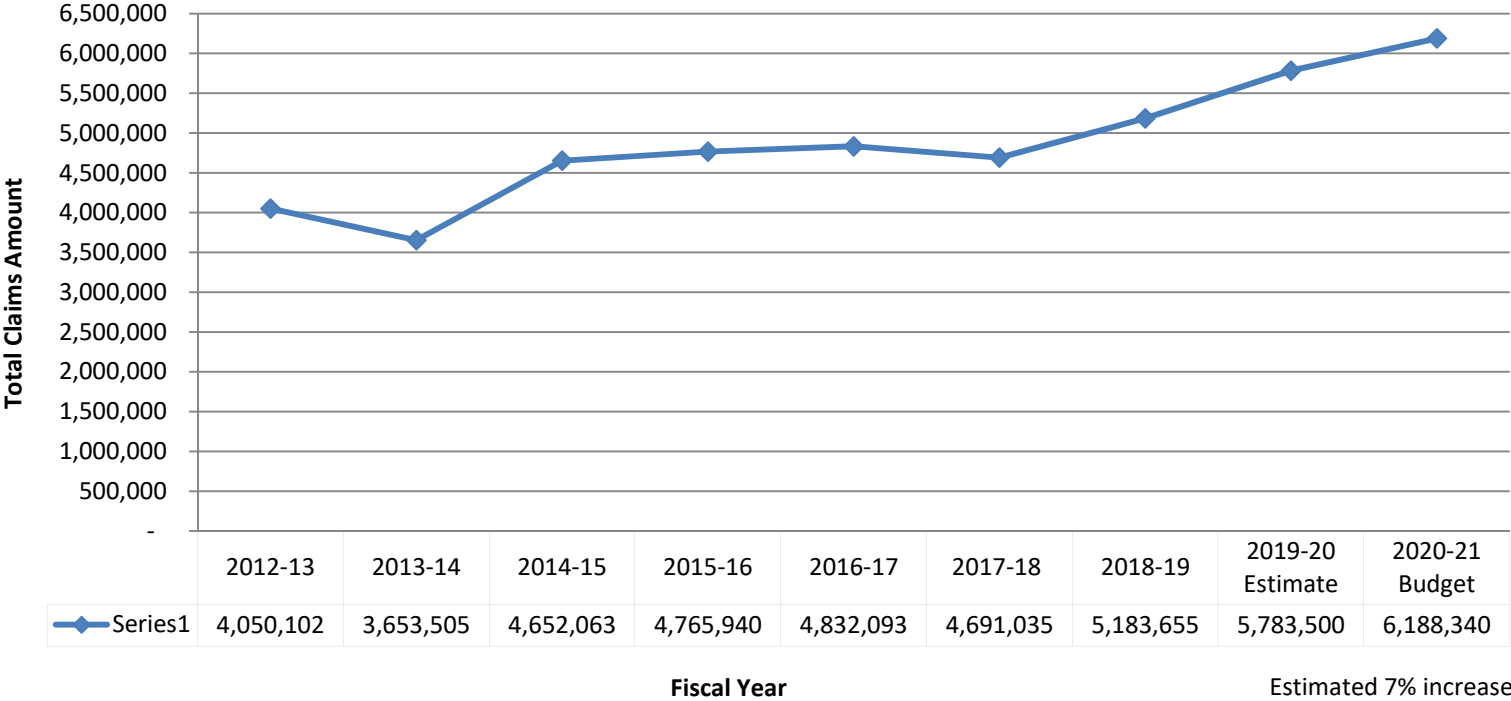
# Revenues

## State Subsidies as a percentage of total Expenditures:



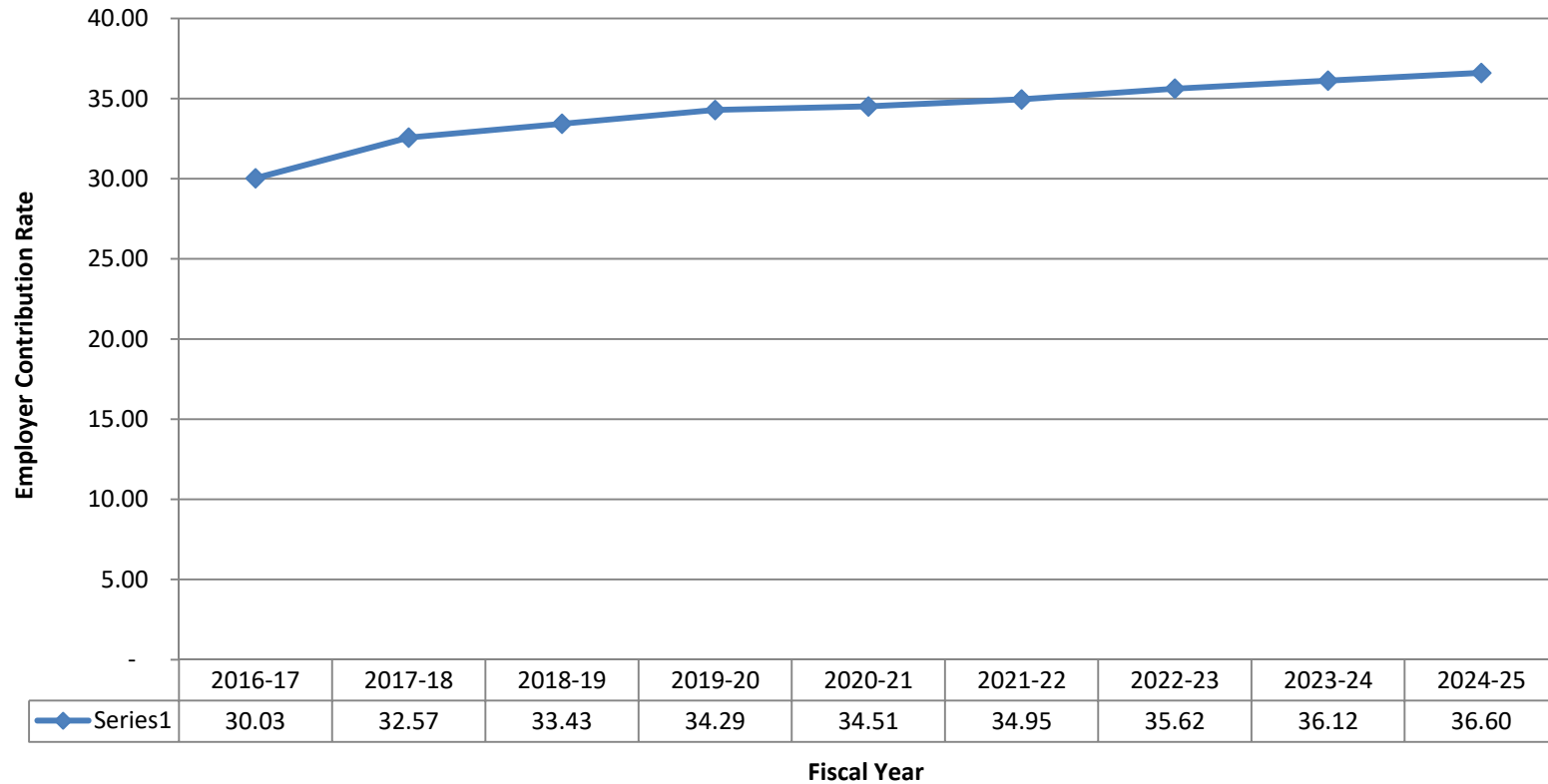
2016-17 State Revenue includes deferred Plan Con Subsidy from 2015-16.

# Increases in Health Care Expense



Average annual percent increase for the above is 5.94%. Employees on the L-S plan contribute approximately 13% to the total cost of the health plan.

# Projected PSEERS 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>2019-20</u>	<u>10-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	2.30	2.13	2.30
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	2.70	2.41	2.68
Percent Increase in L-S Millage	3.72	1.60	1.70	* 1.90	0.90	1.30	1.90	1.50	1.50	1.70	1.77	1.58
Avg Increase Lancaster Cty Districts	3.46	1.45	2.36	2.16	2.03	1.71	2.79	2.22	2.15	2.15	2.25	2.20

- 9 out of 10 years – L-S was below or at the index.
- 8 out of 10 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 – 2018-19

DISTRICT	INSTRUCT 1000	RANK	SUPPORT 2000	RANK	NONINSTR 3000	RANK	FACILITIES 4000	RANK	OTHER 5000	RANK	TOTAL	RANK
Cocalico	\$11,034.56	12	\$5,353.27	12	\$384.08	14	\$0.00	1	\$2,473.50	13	\$19,245.41	13
Columbia	\$12,318.51	15	\$5,145.88	10	\$266.23	4	\$4.32	11	\$2,435.60	11	\$20,170.55	14
Conestoga Valley	\$10,606.61	11	\$4,341.34	2	\$359.60	10	\$0.00	1	\$1,688.65	6	\$16,996.20	4
Donegal	\$10,157.07	9	\$4,412.17	3	\$261.72	3	\$0.00	1	\$2,463.09	12	\$17,294.05	7
Elanco	\$10,216.39	10	\$6,487.43	15	\$349.61	9	\$48.32	14	\$1,971.66	7	\$19,073.41	12
Elizabethtown	\$10,032.90	6	\$4,577.13	6	\$338.07	7	\$0.00	1	\$1,090.95	2	\$16,039.05	2
Ephrata	\$9,169.32	2	\$5,035.97	9	\$368.06	12	\$0.00	1	\$2,168.24	9	\$16,741.59	3
Hempfield	\$11,224.02	13	\$4,542.69	4	\$285.88	6	\$0.00	1	\$1,522.24	3	\$17,574.83	9
<b>L-S</b>	<b>\$10,136.51</b>	<b>8</b>	<b>\$4,687.28</b>	<b>7</b>	<b>\$365.24</b>	<b>11</b>	<b>\$0.00</b>	<b>1</b>	<b>\$2,211.82</b>	<b>10</b>	<b>\$17,400.85</b>	<b>8</b>
Manheim Central	\$10,042.42	7	\$5,497.64	13	\$403.93	15	\$638.02	16	\$2,072.16	8	\$18,654.16	11
Manheim Twp	\$9,089.34	1	\$4,964.40	8	\$255.13	2	\$11.90	12	\$2,770.10	14	\$17,090.87	6
Penn Manor	\$9,671.61	3	\$4,233.85	1	\$280.42	5	\$0.00	1	\$291.51	1	\$14,477.40	1
Pequea Valley	\$13,672.56	16	\$8,044.63	16	\$547.84	16	\$0.00	1	\$4,108.09	16	\$26,373.12	16
SDL	\$12,247.07	14	\$6,158.04	14	\$228.10	1	\$117.30	15	\$1,609.18	5	\$20,359.70	15
Solanco	\$9,876.52	4	\$5,214.24	11	\$340.81	8	\$0.00	1	\$1,598.65	4	\$17,030.23	5
Warwick	\$9,891.13	5	\$4,551.61	5	\$373.09	13	\$14.37	13	\$3,792.84	15	\$18,623.05	10
IU AVG:	\$10,586.66		\$5,202.97		\$337.99		\$52.14		\$2,141.77		\$18,321.53	

The average cost per pupil for Lancaster County School Districts was \$18,321.53



# 5 Year Financial Projections

	2020-21 Draft 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	2024-25 Estimated Budget	2024-25 Estimated Actual	
<b>MILLAGE:</b>											5 Year Millage Total 1.52
<b>CHANGE IN MILLAGE</b>	<b>0.0000</b>		<b>0.5078</b>		<b>0.3313</b>		<b>0.3376</b>		<b>0.3440</b>		
<b>PERCENT CHANGE IN MILLAGE</b>	<b>0.00</b>		<b>3.00</b>		<b>1.90</b>		<b>1.90</b>		<b>1.90</b>		
<b>MILLAGE</b>	<b>16.9269</b>		<b>17.4347</b>		<b>17.7660</b>		<b>18.1036</b>		<b>18.4476</b>		
<b>BUDGET</b>											
<b>BEGINNING FUND BALANCE</b>	7,649,897	7,649,897	5,231,183	5,231,183	3,546,031	3,546,031	1,589,972	1,589,972	(624,172)	(624,172)	
<b>REVENUE</b>	53,513,574	53,513,574	56,241,921	56,241,921	57,494,556	57,494,556	58,944,497	58,944,497	60,431,372	60,431,372	
<b>EXPENDITURES</b>	56,509,534	55,932,288	58,227,073	57,927,073	59,750,615	59,450,615	61,458,641	61,158,641	63,233,367	62,933,367	
<b>CHANGE IN FUND BALANCE</b>	(2,995,960)	(2,418,714)	(1,985,152)	(1,685,152)	(2,256,059)	(1,956,059)	(2,514,144)	(2,214,144)	(2,801,994)	(2,501,994)	
<b>USE OF PSERS STABILIZATION FUNDS</b>	0	0	0	0	0	0	0	0	0	0	
<b>ENDING FUND BALANCE</b>	4,653,936	5,231,183	3,246,031	3,546,031	1,289,972	1,589,972	(924,172)	(624,172)	(3,426,167)	(3,126,167)	
<b>TOTAL FUND BAL %</b>	<b>8.24</b>	<b>9.35</b>	<b>5.57</b>	<b>6.12</b>	<b>2.16</b>	<b>2.67</b>	<b>-1.50</b>	<b>-1.02</b>	<b>-5.42</b>	<b>-4.97</b>	
	1. Assessment Growth - 0.68%		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 - (4.8)%		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 cert. rate of 34.51%		3. Retirement budgeted at proj. rate of 34.95%		3. Retirement budgeted at proj. rate of 35.62%		3. Retirement budgeted at proj. rate of 36.12%		3. Retirement budgeted at est. rate of 36.60%		3. Retirement budgeted at est. rate of 36.60%
	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		4. Debt is at a fixed rate
	5. Staff wage increases - 3.2%		5. Staff wage increases - 3.0%		5. Staff wage increases - 3.0%		5. Staff wage increases - 3.0%		5. Staff wage increases - 3.0%		5. Staff wage increases - 3.0%
	6. Medical increase - 7%		6. Medical increase - 7%		6. Medical increase - 7%		6. Medical increase - 7%		6. Medical increase - 7%		6. Medical increase - 7%
	7. 0% RE Tax increase		7. 3.0% RE Tax incr assumed		7. 1.9% RE Tax incr assumed		7. 1.9% RE Tax incr assumed		7. 1.9% RE Tax incr assumed		7. 1.9% RE Tax incr 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.