

---

---

**LAMPETER-STRASBURG SCHOOL DISTRICT**

---

---



**2017-2018  
Final Budget**

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

PHONE (717) 464-3311  
FAX (717) 464-4699  
kevin\_peart@L-Spioneers.org

May 5, 2017

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 2017-2018 school year. Creating a school district budget continues to be a daunting task. The uncertainty surrounding State education funding, as well as the economic climate, adds to the complexity of drafting a budget.

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 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 earned a National Silver Medal from U.S. News & World Report for the fifth consecutive year. L-S ranked 59<sup>th</sup> in the state (out of 686 public high schools) and 1863<sup>rd</sup> nationally (out of 28,496 public high schools).

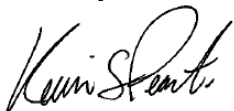
We continue to include student activity fees as a condition for high school students participating in extracurricular activities or interscholastic athletics. We have also added additional corporate sponsorships of athletic fields and facilities at which public events are held. Both of these recommendations 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 a one to one technology initiative in grade 5 this school year and will expand the one to one technology rollout to students in grades 6 through 8 in the 2017-2018 school year. 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.

While the financial concerns will be with us well into the future, our purpose, our focus, and our mission remains 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 1.5% for 2017-2018. 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 2017-2018**

**TABLE OF CONTENTS**

<u>SECTION</u>	<u>PAGE</u>
I. Board of Directors and Administration.....	1
II. Budget Message.....	2
III. Revenue & Expenditure Summary .....	11
IV. Revenue Detail by Source.....	12
V. Expenditure Detail by Function.....	13
VI. Capital Projects Detail .....	20
VII. Appendix.....	28
Revenues – Lancaster County Earned Income Tax .....	A-1
Revenues – Earnings on Investment .....	A-2
Revenues – Real Estate Transfer Tax .....	A-3
Revenues – Real Estate Tax Assessments.....	A-4
Revenues – State Subsidies.....	A-5
Increase in Health Care Expense.....	A-6
PSERS Pension Fund Employer Rates .....	A-7
Historical Millage Rate Increases .....	A-8
Lancaster County Expenditures per Pupil.....	A-9
Five Year Financial Projections .....	A-10
Category Descriptions.....	A-11

# 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  
Jeffrey A. Mills  
Doreen L. Packer, Ed.D.  
Audra R. Spahn  
Jeanne L. Hoffard, Secretary (non-voting)  
Terry L. Sweigart, 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  
Terry L. Sweigart, 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, 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 2017-2018  
**BUDGET MESSAGE**

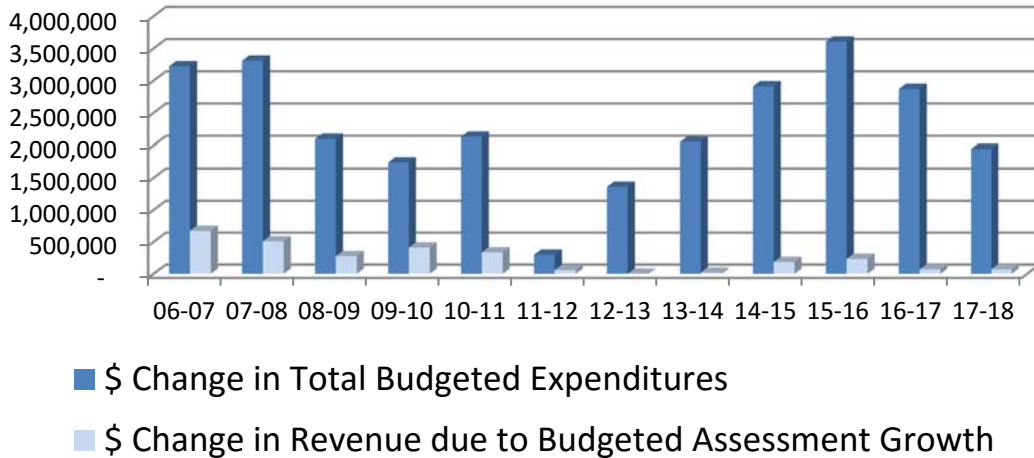
BUDGET PRESENTATION

The Budget of the Lampeter-Strasburg School District for the fiscal year 2017-18 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 2017-18 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. 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 seven years of surpluses 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

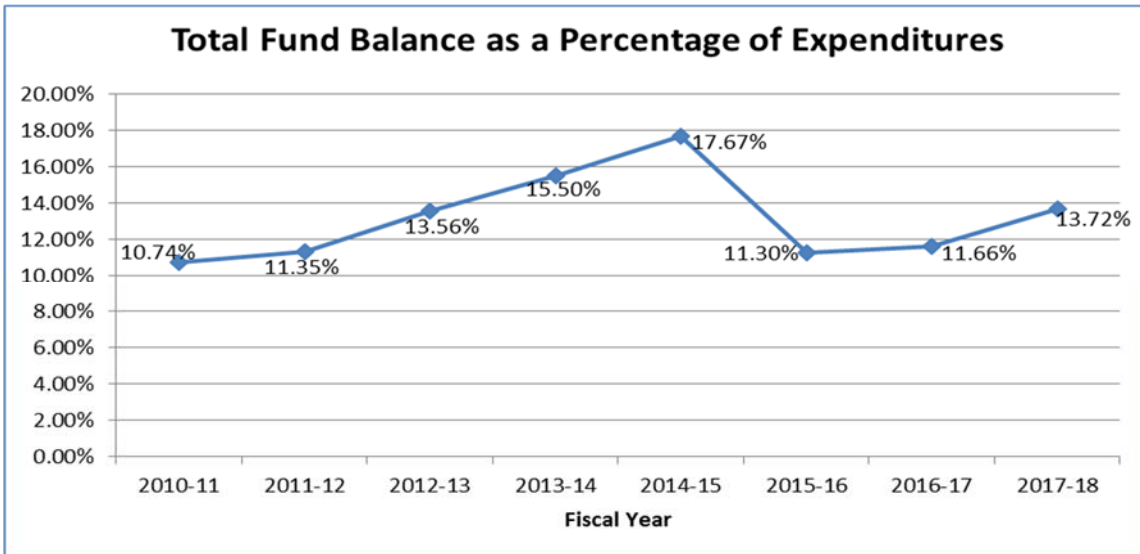
LAMPETER-STRASBURG SCHOOL DISTRICT  
Budget 2017-2018  
**BUDGET MESSAGE**

enabled it to absorb increasing employer contributions required for the state-wide pension system while levying tax increases within the state mandated index (Act 1 Index).

Despite our recent history of budget surpluses, the district must continue to scrutinize all expenses and also look for new revenue sources. In fact, despite favorable financial outcomes in the five most recent fiscal years, the district still predicts an escalating revenue and expenditure imbalance over the next five years (see Appendix A-10). Depending upon whether these imbalances occur, it may become increasingly difficult to keep tax increases at or below the Act 1 index. As the district's allowable Act 1 exceptions decline, as they are predicted to do, any future budget deficits that occur after taxing up to the Act 1 Index will have to be addressed by cutting the district's educational programs.

A district's fund balance is the total of its accumulated reserves and gives the district an 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 has demonstrated prudent fiscal management by experiencing deficits in only one of the past 8 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, the Capital Reserve Fund to finance necessary maintenance as opposed to the incurrence of debt.

The budgeted decline in fund balance for the 2017-18 fiscal year is \$378,730. The district's total fund balance has averaged 13.19% over the past 8 years and is reflected in the chart below:



# LAMPETER-STRASBURG SCHOOL DISTRICT

Budget 2017-2018

## **BUDGET MESSAGE**

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 2017-18 is 2.9%. 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 request exceptions due to the uncertainty with the 2017-18 Pennsylvania State Budget and any possible property tax legislation. As the budget process continued, a favorable outcome in the 2016-17 budget year and assumptions in state funding led the board to make the decision to keep the millage increase below the index. Over the past 8 years, the district's average annual tax increase is 1.97% which is less than the county average of 2.4% over that same time period. In addition, 7 out of the 8 years the district was at or below the Act 1 index and 6 out of 8 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 school 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 (\$81,680) and a 2% increase in the Special Education subsidy (\$28,040). The retirement subsidy is increasing by 12.34% (\$397,570) 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 2017-18 of 1.5%. The district's final tax rate for next year is expected to increase from 20.2458 mills to 20.5494 mills, an increase of 0.3036 mills or 1.5%. A taxpayer owning a property valued at \$165,700 will pay an additional \$50 in school taxes in the upcoming 2017-18 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 \$110.

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

## LAMPETER-STRASBURG SCHOOL DISTRICT

Budget 2017-2018

### **BUDGET MESSAGE**

annually, Lampeter-Strasburg is ranked 10th in total expenditures per student out of 16 Lancaster County School Districts with 1 being the lowest (fiscal year ending 6/30/16 - 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 school district in controlling its expenditures. As in any business, the school 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 On-Target Health and a near-site wellness facility; 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, banking, copier services, and trash removal. The school 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 school 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 0.30% in 2017-18 (see Appendix A-4). It was the district's commercial property growth that allowed the school 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 0.30% increase represents a decline over last year's growth rate of 1.04%. This decline is the result of assessment appeals on larger commercial properties eroding some of the growth from new construction.



## LAMPETER-STRASBURG SCHOOL DISTRICT

Budget 2017-2018

### **BUDGET MESSAGE**

**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, a total of \$1,875,605 in tax dollars is being lost annually by the district through the shifting of a portion of taxable properties to the nontaxable rolls. The total value of property subject to the Act 319 exemption is \$92,641,700.

**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.

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 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 illustrates the difficult financial environment facing the school district over the next four years with real estate millage increases at a projected Act 1 index of 2.5%. As stated earlier, it is expected that the conservative nature of the annual budget will yield minimal effects upon the district's fund balance, especially through the earlier years of 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 41 out of 585 districts in the state of Pennsylvania for 2015-2016. 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 earned a National Silver Medal from U.S. News & World Report for the fifth year in a row. The report ranks the high school 59<sup>th</sup> in the state (out of 686 public high schools) and 1,863<sup>rd</sup> nationally (out of 28,496 public high schools).

LAMPETER-STRASBURG SCHOOL DISTRICT

Budget 2017-2018

**BUDGET MESSAGE**

Lampeter-Strasburg School District met its academic targets in all grades and all schools in 2016. Lampeter-Strasburg High School Keystone Exam scores in Literature, Biology, and Algebra I continue to be among the highest in the county. In 2016, 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 2015 and 2016 PSSA exams.

<b>2015-2016 PSSA</b>						
<b>Percentage of Students Scoring Advanced and Proficient</b>						
<b>Grade:</b>	<b>English Language Arts</b>		<b>Mathematics</b>		<b>Science</b>	
	2015	2016	2015	2016	2015	2016
<b>3</b>	83%	82%	60%	75%	88%	89%
<b>4</b>	80%	81%	65%	61%	NA	NA
<b>5</b>	85%	83%	60%	66%	NA	NA
<b>6</b>	81%	79%	63%	61%	NA	NA
<b>7</b>	80%	83%	54%	53%	NA	NA
<b>8</b>	69%	74%	53%	60%	68%	72%

The following section titled “Summary of Budget Comparisons” will examine major variances between 2016-17 projected account outcomes and the 2017-18 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:

<b>REVENUE AND OTHER FUNDING SOURCES</b>	<b>2017-18 BUDGET</b>	<b>% CHANGE FROM 2016-17 PROJECTED</b>	<b>% OF TOTAL BUDGET</b>	<b>% OF TOTAL DIFFERENCE</b>
Local	38,719,380	1.46	75.24	166.47
State	12,273,040	(1.79)	23.85	(66.47)
Federal	470,890	0.00	0.92	0.00
Other Financing Sources	0	0.00	0.00	0.00
<b>TOTAL:</b>	<b>51,463,310</b>	<b>0.66</b>	<b>100.00</b>	<b>100.00</b>

LAMPETER-STRASBURG SCHOOL DISTRICT

Budget 2017-2018

**BUDGET MESSAGE**

The 1.46%, or \$558,980, increase in Local Sources is primarily attributed to a \$502,400, or 1.52%, increase in the amount of real estate tax collections. This is a result of a 1.5% millage increase and a 0.3% increase in total property assessments. Earned income tax revenue is expected to increase by \$60,450 or 2% from the 2016-17 estimate.

State funding is expected to decrease by 1.79%, or \$223,190. State funding for retirement reimbursements is expected to increase by \$397,570. This is an outcome of the increase in the PSERS employer contribution rate increasing from 30.03% of salaries in 2016-17 to 32.57% of salaries in 2017-18. Increases are expected in the Basic Education Funding (2% or \$81,680) and Special Education Subsidy (2% or \$28,040). The total state subsidy decrease is due to a reduction of \$673,450 for 2017-18 building project subsidy. The district received its 2015-16 subsidy, its 2016-17 subsidy, and unbudgeted reimbursements from the Lancaster County Career & Technology Center bringing the total 2016-17 building project subsidy to \$1,176,400. The amount budgeted for 2017-18 building project subsidy is \$502,950.

No increase is anticipated for Federal revenue.

Expenditures and Other Financing Uses of Funds, as budgeted in the General Fund, total \$51,842,040, an increase of 3.9% over estimated 2016-17 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</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>EXPENDITURES &amp; OTHER USES OF FUNDS</b>	<b>2017-18 BUDGET</b>	<b>% CHANGE FROM 2016-17 PROJECTED</b>	<b>% OF TOTAL BUDGET</b>	<b>% OF TOTAL DIFFERENCE</b>
Salaries	22,223,190	3.58	42.87	39.48
Benefits	14,684,960	10.68	28.33	72.83
Salaries & Benefits	36,908,150	6.29	71.19	112.31
Professional Services	2,975,950	10.93	5.74	15.07
Property Services	887,240	1.87	1.71	0.84
Other Services	2,989,340	3.11	5.77	4.64
Supplies	1,330,840	(15.09)	2.57	(12.16)
Equipment	530,440	25.48	1.02	5.54
Other Objects	792,080	(16.14)	1.53	(7.84)
Other Uses of Funds	5,428,000	13.11	10.47	32.33
Transfer to Capital Reserve	0	(100.00)	0.00	(50.73)
<b>TOTAL:</b>	<b>51,842,040</b>	<b>3.90</b>	<b>100.00</b>	<b>100.00</b>

LAMPETER-STRASBURG SCHOOL DISTRICT

Budget 2017-2018

**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 (71.19% - Column D) is in the areas of salaries and benefits.

The primary reason for the 3.58% increase in total SALARIES of \$768,120 is due to a 2.75% wage increase for staff and 0.37% for educational attainment achieved by the professional staff. The remaining 0.46% is the net increase from new positions offset by retirement savings.

The BENEFITS category is increasing by 10.68% or \$1,417,070. The two areas causing this increase are the employees' retirement and health insurance benefits. The PSERS employer contribution rate increased from 30.03% to 32.57% of salaries for 2017-18 which added \$795,140 to the budget for retirement expense. Health insurance costs are expected to increase by \$480,000, or 10.00%.

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 28.81% of the total budget.

PROFESSIONAL SERVICES increased by 10.93%, or \$293,240. An increase of \$351,340 in special education contracts is the result of increased enrollment in these programs in 2017-18. A Request for Proposals for auditing services resulted in a savings of \$25,000 for this contract.

The increase of 1.87%, or \$16,290, for PURCHASED PROPERTY SERVICES is due to increases in the electricity budget.

OTHER PURCHASED SERVICES is expected to increase by \$90,200, or 3.11%. Increases are budgeted for the transportation contract (\$34,100), tuition to other programs (\$30,710), and property/casualty insurance (\$32,180). The property/casualty insurance increase is the result of dividends received which lowered our 2016-17 expenses in this area.

The expected cost of SUPPLIES, TEXTBOOKS, AND SOFTWARE has decreased by 15.09%, or \$236,570. In 2016-17, the district purchased new middle school language arts textbooks (\$24,000) and a new elementary math textbook series (\$200,000). New language arts textbooks are planned for 2017-18 in the amount of \$80,000. The result is a savings of \$144,000 in the textbook budget. Savings in the maintenance budget (\$70,000) and the technology supplies and software budgets (\$26,510) are also projected.

The district develops its EQUIPMENT budget based upon need which varies from year to year. The district expects to increase its equipment expenditures by \$107,720, or 25.48%. Increases are as follows: \$9,650 for building level budgets, \$26,670 for the athletic budget,

LAMPETER-STRASBURG SCHOOL DISTRICT  
Budget 2017-2018  
**BUDGET MESSAGE**

and \$71,400 for the technology budget. 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 \$152,460, or (16.14%), due to a decline in the budgeted debt service interest payments.

OTHER FINANCING USES is increasing by \$629,000 or 13.11%. Debt principal payments are increasing by \$229,000. 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.

A CAPITAL RESERVE FUND TRANSFER of \$987,000 was made during the 2016-17 budget year. This was comprised of 2015-16 building project subsidy received in 2016-17 and surplus funds from the 2016-17 budget. A transfer is not budgeted for 2017-18.

The budget data that follows represents two levels of detail that we feel fairly and accurately illustrates the Lampeter-Strasburg School District's 2017-18 General Fund Budget. The next page summarizes the budget by functional area, while the balance of the document illustrates the budget in more specific terms by showing object areas within each functional area.

LAMPETER-STRASBURG SCHOOL DISTRICT  
BUDGET 2017-18  
REVENUE and EXPENSE SUMMARY

	2016-17 BUDGET	2016-17 PROJECTED	2017-18 BUDGET	PERCENT CHANGE	PERCENT OF TOTAL
<b>Beginning Fund Balance:</b>	<b>5,617,070</b>	<b>5,617,070</b>	<b>6,848,160</b>		
<b>CATEGORY</b>					
<b>REVENUE</b>					
6000 Local Sources	37,710,890	38,160,400	38,719,380	1.46	75.24
7000 State Sources	12,117,400	12,496,230	12,273,040	(1.79)	23.85
8000 Federal Sources	449,320	470,890	470,890	0.00	0.92
9000 Other Financing Sources	0	0	0	0.00	0.00
<b>TTL REV &amp; OTHER FIN SOURCES</b>	<b><u>50,277,610</u></b>	<b><u>51,127,520</u></b>	<b><u>51,463,310</u></b>	<b><u>0.66</u></b>	<b><u>100.00</u></b>
<b>EXPENDITURES</b>					
<b>1000 INSTRUCTIONAL PROGRAMS</b>					
1100 Regular Instructional	22,592,850	21,542,260	22,823,030	5.95	44.02
1200 Special Instructional	6,518,160	6,574,680	7,192,880	9.40	13.87
1300 Vocational Education	810,970	712,140	733,160	2.95	1.41
1400 Other Instructional	319,690	317,100	320,460	1.06	0.62
<b>TOTAL 1000 INSTRUCTIONAL</b>	<b><u>30,241,670</u></b>	<b><u>29,146,180</u></b>	<b><u>31,069,530</u></b>	<b><u>6.60</u></b>	<b><u>59.93</u></b>
<b>2000 SUPPORT SERVICES</b>					
2100 Pupil Personnel	1,897,800	1,881,900	1,983,620	5.41	3.83
2200 Instructional Staff	715,490	707,960	725,490	2.48	1.40
2300 Administration	2,842,440	2,794,360	2,900,960	3.81	5.60
2400 Pupil Health	533,880	526,230	556,600	5.77	1.07
2500 Business	620,240	625,200	656,740	5.04	1.27
2600 Maintenance	3,641,960	3,484,100	3,588,160	2.99	6.92
2700 Transportation	1,462,700	1,505,480	1,557,140	3.43	3.00
2800 Support Svcs - Central	1,501,780	1,514,780	1,556,690	2.77	3.00
2900 Other Support	27,400	32,990	32,990	0.00	0.06
<b>TOTAL 2000 SUPPORT SERVICES</b>	<b><u>13,243,690</u></b>	<b><u>13,073,000</u></b>	<b><u>13,558,390</u></b>	<b><u>3.71</u></b>	<b><u>26.15</u></b>
<b>3000 OPERATION OF NONINSTRUCTIONAL SERVICES</b>					
3200 Student Activities	969,500	983,160	1,032,400	5.01	1.99
3300 Community Services	3,000	3,000	6,500	116.67	0.01
3400 Scholarship and Awards	1,750	1,750	1,750	0.00	0.00
<b>TOTAL 3000 NONINSTRUCTIONAL SVCS</b>	<b><u>974,250</u></b>	<b><u>987,910</u></b>	<b><u>1,040,650</u></b>	<b><u>5.34</u></b>	<b><u>2.01</u></b>
<b>5000 DEBT SERVICE OTHER FINANCING USES</b>					
5100 Debt Service	5,702,340	5,702,340	5,773,470	1.25	11.14
5200 Capital Reserve Fund Transfer	487,000	987,000	0	(100.00)	0.00
5900 Budgetary Reserve	385,820	0	400,000	0.00	0.77
<b>TOTAL 5000 OTHER FINANCING USES</b>	<b><u>6,575,160</u></b>	<b><u>6,689,340</u></b>	<b><u>6,173,470</u></b>	<b><u>(7.71)</u></b>	<b><u>11.91</u></b>
<b>TOTAL GENERAL FUND BUDGETED EXPENDITURES AND OTHER FINANCING USES:</b>	<b><u>51,034,770</u></b>	<b><u>49,896,430</u></b>	<b><u>51,842,040</u></b>	<b><u>3.90</u></b>	<b><u>100.00</u></b>
<b>Change in Fund Balance:</b>	<b>(757,160)</b>	<b>1,231,090</b>	<b>(378,730)</b>		
<b>Ending Fund Balance:</b>	<b>4,859,910</b>	<b>6,848,160</b>	<b>6,469,430</b>		
<b>ASSIGNED FOR RETIREMENT:</b>	<b>900,000</b>	<b>1,300,000</b>	<b>1,300,000</b>		
<b>ASSIGNED FOR LOST ASSESSMENT APPEALS:</b>	<b>0</b>	<b>470,000</b>	<b>470,000</b>		
<b>ASSIGNED FOR TECHNOLOGY:</b>	<b>0</b>	<b>554,000</b>	<b>554,000</b>		
<b>UNASSIGNED FUND BALANCE:</b>	<b><u>3,959,910</u></b>	<b><u>4,524,160</u></b>	<b><u>4,145,430</u></b>		
<b>TOTAL FUND BALANCE:</b>	<b><u>4,859,910</u></b>	<b><u>6,848,160</u></b>	<b><u>6,469,430</u></b>		

LAMPETER-STRASBURG SCHOOL DISTRICT  
BUDGET 2017-18  
REVENUE DETAIL BY SOURCE

	2016-17 BUDGET	2016-17 PROJECTED	2017-18 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>REVENUES</b>					
<b>LOCAL SOURCES</b>					
Current Real Estate Tax	32,687,540	32,993,920	33,496,320	502,400	1.52
Interim Real Estate Tax	273,930	254,410	251,800	(2,610)	(1.03)
Public Utility Tax	40,460	39,530	40,000	470	1.19
Earned Income Tax	2,900,000	3,024,800	3,085,250	60,450	2.00
Real Estate Transfer	430,000	430,000	430,000	0	0.00
Delinquent Taxes	550,000	550,000	550,000	0	0.00
Interest on Investments	60,000	65,000	65,000	0	0.00
Admissions	47,730	51,000	51,000	0	0.00
Student Activity Fees	30,000	30,000	30,000	0	0.00
Intermediate Sources - Fed	450,690	440,550	440,550	0	0.00
Access - PCA Generated Funds	29,000	29,000	29,000	0	0.00
Rentals	58,000	90,000	90,000	0	0.00
Tuition	59,000	61,200	61,200	0	0.00
Transportation Fees - L-S Bus	7,700	9,200	9,200	0	0.00
Misc. Revenue	65,000	65,000	65,000	0	0.00
Advertising Revenue	21,840	26,790	25,060	(1,730)	(6.46)
<b>TOTAL LOCAL SOURCES</b>	<b><u>37,710,890</u></b>	<b><u>38,160,400</u></b>	<b><u>38,719,380</u></b>	<b><u>558,980</u></b>	<b><u>1.46</u></b>
<b>STATE SOURCES</b>					
Basic Instructional Subsidy	3,926,470	4,084,110	4,165,790	81,680	2.00
Vocational Education	60,000	50,000	50,000	0	0.00
Special Education	1,413,080	1,401,830	1,429,870	28,040	2.00
Transportation	626,860	691,340	648,650	(42,690)	(6.17)
Rentals & Sinking Fund	983,610	1,176,400	502,950	(673,450)	(57.25)
Nursing, Medical & Dental Services	60,000	60,000	60,000	0	0.00
Property Tax Relief Revenue	632,540	633,140	635,970	2,830	0.45
Social Security Reimbursement	818,110	805,450	834,640	29,190	3.62
Retirement Reimbursement	3,252,970	3,221,480	3,619,050	397,570	12.34
Ready to Learn Grant - Accountability Block	281,120	329,270	281,120	(48,150)	(14.62)
1305-1306 Subsidy	62,640	43,210	45,000	1,790	4.14
<b>TOTAL STATE SOURCES</b>	<b><u>12,117,400</u></b>	<b><u>12,496,230</u></b>	<b><u>12,273,040</u></b>	<b><u>(223,190)</u></b>	<b><u>(1.79)</u></b>
<b>FEDERAL SOURCES</b>					
Ed. of Disadvant. Stud. - Title I	396,550	420,000	420,000	0	0.00
EESA Title II	52,770	50,890	50,890	0	0.00
<b>TOTAL FEDERAL SOURCES</b>	<b><u>449,320</u></b>	<b><u>470,890</u></b>	<b><u>470,890</u></b>	<b><u>0</u></b>	<b><u>0.00</u></b>
<b>OTHER FINANCING SOURCES</b>					
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	0	0	0	0	0.00
<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>50,277,610</u></b>	<b><u>51,127,520</u></b>	<b><u>51,463,310</u></b>	<b><u>335,790</u></b>	<b><u>0.66</u></b>

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2017-18

EXPENDITURES BY FUNCTION

	2016-17 BUDGET	2016-17 PROJECTED	2017-18 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>1100 REGULAR INSTRUCTIONAL</b>					
REGULAR INSTRUCTIONAL					
Salaries	12,387,470	12,113,190	12,611,810	498,620	4.12
Benefits	8,329,510	7,736,660	8,618,870	882,210	11.40
Purchased Professional Svcs	8,330	8,330	10,230	1,900	22.81
Purchased Property Svcs	99,000	99,000	101,110	2,110	2.13
Other Purchased Svcs	677,390	491,020	514,840	23,820	4.85
General Supplies	254,180	254,180	262,710	8,530	3.36
Textbooks	314,580	314,580	170,580	(144,000)	(45.78)
Equipment	19,870	19,870	27,270	7,400	37.24
Dues & Memberships	390	390	570	180	46.15
<b>TOTAL REGULAR INSTRUCTIONAL:</b>	<b>22,090,720</b>	<b>21,037,220</b>	<b>22,317,990</b>	<b>1,280,770</b>	<b>6.09</b>
FEDERAL INSTRUCTIONAL PROGRAMS					
Salaries	335,240	335,240	335,240	-	0.00
Benefits	123,480	126,390	126,390	-	0.00
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>502,130</b>	<b>505,040</b>	<b>505,040</b>	<b>0</b>	<b>0.00</b>
<b>TOTAL REGULAR INSTRUCTIONAL PROGRAMS:</b>	<b>22,592,850</b>	<b>21,542,260</b>	<b>22,823,030</b>	<b>1,280,770</b>	<b>5.95</b>
<b>1200 SPECIAL PROGRAMS</b>					
Salaries	2,667,990	2,662,540	2,760,790	98,250	3.69
Benefits	1,711,880	1,638,010	1,812,290	174,280	10.64
Purchased Professional Svcs	1,958,750	1,932,090	2,283,430	351,340	18.18
Purchased Property Svcs	2,500	2,500	2,500	-	0.00
Other Purchased Svcs	168,090	330,590	324,420	(6,170)	(1.87)
Supplies and Textbooks	7,900	7,900	7,450	(450)	(5.70)
Dues & Memberships	1,050	1,050	2,000	950	90.48
<b>TOTAL SPECIAL PROGRAMS:</b>	<b>6,518,160</b>	<b>6,574,680</b>	<b>7,192,880</b>	<b>618,200</b>	<b>9.40</b>
<b>1300 VOCATIONAL EDUCATION</b>					
VO AG					
Salaries	113,930	108,010	112,840	4,830	4.47
Benefits	78,930	66,400	74,000	7,600	11.45
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
<b>TOTAL VO AG:</b>	<b>201,860</b>	<b>183,410</b>	<b>195,840</b>	<b>12,430</b>	<b>6.78</b>
CAREER AND TECHNOLOGY CENTER					
Lease Payment	68,500	67,230	61,970	(5,260)	(7.82)
Tuition	540,610	461,500	475,350	13,850	3.00
<b>TOTAL CTC:</b>	<b>609,110</b>	<b>528,730</b>	<b>537,320</b>	<b>8,590</b>	<b>1.62</b>
<b>TOTAL VOCATIONAL ED:</b>	<b>810,970</b>	<b>712,140</b>	<b>733,160</b>	<b>21,020</b>	<b>2.95</b>



LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2017-18

EXPENDITURES BY FUNCTION

	2016-17 BUDGET	2016-17 PROJECTED	2017-18 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>1400 OTHER INSTRUCTIONAL PROGRAMS</b>					
L-S ACADEMY					
Salaries	1,650	1,650	1,650	-	0.00
Benefits	610	610	650	40	6.56
TOTAL L-S ACADEMY:	2,260	2,260	2,300	40	1.77
HOMEBOUND INSTRUCTION					
Salaries	15,000	15,000	10,000	(5,000)	(33.33)
Benefits	5,600	5,650	4,030	(1,620)	(28.67)
Tuition - Spec Schools	19,800	19,800	19,800	-	0.00
TOTAL HOMEBOUND:	40,400	40,450	33,830	(6,620)	(16.37)
COURT PLACED PROGRAMS					
Tuition - Spec Schools	50,000	50,000	50,000	-	0.00
TOTAL COURT PLACED PROG:	50,000	50,000	50,000	-	0.00
ESL					
Salaries	109,450	109,460	112,740	3,280	3.00
Benefits	69,960	67,270	73,910	6,640	9.87
Purchased Professional Svcs	880	880	1,280	400	45.45
Supplies and Textbooks	2,000	2,000	1,600	(400)	(20.00)
TTL ADDTL OTHER INSTRUCT PROG:	182,290	179,610	189,530	9,920	5.52
ALTERNATIVE EDUCATION					
Salaries	2,000	2,000	2,000	-	0.00
Benefits	740	780	800	20	2.56
Contracted Professional Services	40,000	40,000	40,000	-	0.00
Equipment	2,000	2,000	2,000	-	0.00
TTL ALTERNATIVE EDUCATION:	44,740	44,780	44,800	20	0.04
<b>TOTAL OTHER INSTRUCT PROG:</b>	<b>319,690</b>	<b>317,100</b>	<b>320,460</b>	<b>3,360</b>	<b>1.06</b>
<b>TOTAL 1000 - INSTRUCTIONAL PROGRAMS</b>	<b>30,241,670</b>	<b>29,146,180</b>	<b>31,069,530</b>	<b>1,923,350</b>	<b>6.60</b>
<b>2100 SUPPORT SERVICES - PUPIL PERSONNEL</b>					
GUIDANCE SERVICES					
Salaries	588,050	587,210	602,000	14,790	2.52
Benefits	376,170	361,120	394,970	33,850	9.37
Purchased Professional Svcs	14,200	14,200	12,000	(2,200)	(15.49)
Other Purchased Svcs	590	590	90	(500)	(84.75)
Supplies and Textbooks	2,310	2,310	2,060	(250)	(10.82)
Dues & Memberships	-	-	-	-	0.00
TOTAL GUIDANCE:	981,320	965,430	1,011,120	45,690	4.73
STUDENT APPRAISAL & SPECIAL SERVICES					
Salaries	250,660	253,360	264,550	11,190	4.42
Benefits	160,330	155,800	173,550	17,750	11.39
Other Purchased Svcs	8,050	8,050	8,050	-	0.00
Supplies and Textbooks	8,140	8,140	8,140	-	0.00
Equipment	-	-	2,250	-	0.00
Dues & Memberships	1,000	1,000	1,000	-	0.00
TOTAL STUDENT APPRAISAL SVCS:	428,180	426,350	457,540	31,190	7.32

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2017-18

EXPENDITURES BY FUNCTION

	2016-17 BUDGET	2016-17 PROJECTED	2017-18 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>ATTENDANCE SERVICES</b>					
Purchased Professional Svcs	<u>2,190</u>	<u>2,190</u>	<u>2,210</u>	<u>20</u>	0.91
TOTAL ATTENDANCE SVCS:	2,190	2,190	2,210	20	0.91
<b>PSYCHOLOGICAL TESTING</b>					
Purchased Professional Svcs	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>-</u>	0.00
TOTAL PSYCHOLOGICAL TESTING:	9,000	9,000	9,000	-	0.00
<b>SPEECH &amp; PATHOLOGY</b>					
Salaries	181,940	186,080	190,720	4,640	2.49
Benefits	<u>116,320</u>	<u>114,370</u>	<u>125,060</u>	<u>10,690</u>	9.35
TOTAL SPEECH & PATHOLOGY:	298,260	300,450	315,780	15,330	5.10
<b>SOCIAL WORKER</b>					
Salaries	64,080	65,460	67,420	1,960	2.99
Benefits	<u>40,900</u>	<u>40,160</u>	<u>44,140</u>	<u>3,980</u>	9.91
TOTAL SOCIAL WORKER:	104,980	105,620	111,560	5,940	5.62
<b>STUDENT ACCOUNTING:</b>					
Salaries	41,030	41,030	42,160	1,130	2.75
Benefits	26,340	25,330	27,750	2,420	9.55
Purchased Professional Svcs	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>-</u>	0.00
TOTAL STUDENT ACCOUNTING:	73,870	72,860	76,410	3,550	4.87
<b>TOTAL PUPIL PERSONNEL:</b>	<b><u>1,897,800</u></b>	<b><u>1,881,900</u></b>	<b><u>1,983,620</u></b>	<b><u>101,720</u></b>	<b><u>5.41</u></b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>					
<b>LIBRARY SERVICES</b>					
Salaries	236,300	236,290	244,620	8,330	3.53
Benefits	151,580	145,770	160,940	15,170	10.41
Purchased Professional Svcs	700	700	700	-	0.00
Other Purchased Svcs	460	460	460	-	0.00
Supplies and Textbooks	<u>24,850</u>	<u>24,850</u>	<u>24,850</u>	<u>-</u>	0.00
TOTAL LIBRARY:	413,890	408,070	431,570	23,500	5.76
<b>CURRICULUM DEVELOPMENT/SPECIAL EDUCATION SUPERVISION</b>					
Salaries	102,330	102,830	105,650	2,820	2.74
Benefits	65,370	63,160	69,230	6,070	9.61
Purchased Professional Svcs	75,000	75,000	52,620	(22,380)	(29.84)
Other Purchased Svcs	2,500	2,500	2,500	-	0.00
Supplies and Books	3,000	3,000	3,750	750	25.00
Software	17,000	17,000	18,000	1,000	5.88
Equipment	30,600	30,600	35,000	4,400	14.38
Membership Dues	-	-	1,100	1,100	0.00
TOTAL CURRICULUM:	295,800	294,090	287,850	(6,240)	(2.12)
<b>INSTRUCT STAFF DEVELOPMENT SVCS</b>					
Benefits	<u>5,800</u>	<u>5,800</u>	<u>6,070</u>	<u>270</u>	4.66
TOTAL INSTRUCT STAFF DEV SVCS:	5,800	5,800	6,070	270	4.66
<b>TOTAL INSTRUCTIONAL STAFF:</b>	<b><u>715,490</u></b>	<b><u>707,960</u></b>	<b><u>725,490</u></b>	<b><u>17,530</u></b>	<b><u>2.48</u></b>

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2017-18

EXPENDITURES BY FUNCTION

	2016-17 BUDGET	2016-17 PROJECTED	2017-18 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>2300 SUPPORT SERVICES - ADMINISTRATION</b>					
BOARD SECRETARY					
Purchased Professional Svcs	49,600	49,600	24,600	(25,000)	(50.40)
Other Purchased Svcs	9,200	9,200	9,200	-	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>	<b>70,860</b>	<b>70,860</b>	<b>45,860</b>	<b>(25,000)</b>	<b>(35.28)</b>
TAX ASSESSMENT					
Salaries	21,610	21,610	22,200	590	2.73
Benefits	13,950	13,420	14,690	1,270	9.46
Purchased Professional Svcs	109,290	109,290	109,290	-	0.00
Other Purchased Svcs	12,000	12,000	12,000	-	0.00
<b>TOTAL TAX ASSESSMENT:</b>	<b>156,850</b>	<b>156,320</b>	<b>158,180</b>	<b>1,860</b>	<b>1.19</b>
LEGAL SERVICES					
Purchased Professional Svcs	95,000	95,000	95,000	-	0.00
<b>TOTAL LEGAL SERVICES:</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>-</b>	<b>0.00</b>
SUPERINTENDENT SERVICES					
Salaries	422,370	434,540	446,480	11,940	2.75
Benefits	267,120	263,580	289,540	25,960	9.85
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
<b>TOTAL SUPERINTENDENT SVCS:</b>	<b>728,360</b>	<b>736,990</b>	<b>774,890</b>	<b>37,900</b>	<b>5.14</b>
PUBLIC RELATIONS					
Salaries	43,390	43,390	44,580	1,190	2.74
Benefits	27,690	26,620	29,180	2,560	9.62
District Newsletter	11,500	11,500	11,500	-	0.00
Supplies	2,500	2,500	2,500	-	0.00
<b>TOTAL TAX ASSESSMENT:</b>	<b>85,080</b>	<b>84,010</b>	<b>87,760</b>	<b>3,750</b>	<b>4.46</b>
PRINCIPAL SERVICES:					
Salaries	1,015,110	996,490	1,029,100	32,610	3.27
Benefits	656,990	620,500	682,830	62,330	10.05
Other Purchased Svcs	9,470	9,470	6,500	(2,970)	(31.36)
Supplies and Textbooks	19,740	19,740	16,410	(3,330)	(16.87)
Dues and Memberships	4,980	4,980	4,430	(550)	(11.04)
<b>TOTAL PRINCIPAL SVCS:</b>	<b>1,706,290</b>	<b>1,651,180</b>	<b>1,739,270</b>	<b>88,090</b>	<b>5.33</b>
<b>TOTAL ADMINISTRATION:</b>	<b>2,842,440</b>	<b>2,794,360</b>	<b>2,900,960</b>	<b>106,600</b>	<b>3.81</b>

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2017-18

EXPENDITURES BY FUNCTION

	2016-17 BUDGET	2016-17 PROJECTED	2017-18 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>2400 SUPPORT SERVICES - PUPIL HEALTH</b>					
MEDICAL SERVICES					
Purchased Professional Svcs	5,120	5,120	5,120	-	0.00
TOTAL MEDICAL SVCS:	5,120	5,120	5,120	-	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	311,200	311,210	321,830	10,620	3.41
Benefits	199,080	191,420	211,170	19,750	10.32
Other Purchased Svcs	2,160	2,160	2,160	-	0.00
Supplies and Textbooks	15,290	15,290	15,290	-	0.00
TOTAL NURSING SERVICES:	527,730	520,080	550,450	30,370	5.84
<b>TOTAL PUPIL HEALTH SVCS:</b>	<b>533,880</b>	<b>526,230</b>	<b>556,600</b>	<b>30,370</b>	<b>5.77</b>
<b>2500 BUSINESS SERVICES</b>					
Salaries	342,700	351,150	360,800	9,650	2.75
Benefits	218,320	214,830	235,720	20,890	9.72
Purchased Professional Svcs	42,000	42,000	42,000	-	0.00
Purchased Property Svcs	7,250	7,250	7,250	-	0.00
Other Purchased Svcs	3,600	3,600	4,600	1,000	27.78
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>620,240</b>	<b>625,200</b>	<b>656,740</b>	<b>31,540</b>	<b>5.04</b>
<b>2600 OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>					
MAINTENANCE SERVICES					
Salaries	1,334,520	1,308,300	1,340,880	32,580	2.49
Benefits	840,090	788,540	851,330	62,790	7.96
Purchased Professional Svcs	118,900	118,900	118,900	-	0.00
Purchased Property Svcs	696,010	639,720	667,160	27,440	4.29
Other Purchased Svcs	198,260	159,210	191,390	32,180	20.21
Supplies and Textbooks	426,540	441,790	390,860	(50,930)	(11.53)
Equipment	17,250	17,250	17,250	-	0.00
Dues and Memberships	400	400	400	-	0.00
TOTAL MAINTENANCE SERVICES:	3,631,970	3,474,110	3,578,170	104,060	3.00
CROSSING GUARDS					
Purchased Professional Svcs	9,990	9,990	9,990	-	0.00
TOTAL CROSSING GUARDS:	9,990	9,990	9,990	-	0.00
<b>TOTAL MAINTENANCE SVCS:</b>	<b>3,641,960</b>	<b>3,484,100</b>	<b>3,588,160</b>	<b>104,060</b>	<b>2.99</b>

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2017-18

EXPENDITURES BY FUNCTION

	2016-17 BUDGET	2016-17 PROJECTED	2017-18 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>2700 TRANSPORTATION</b>					
TRANSPORTATION					
Salaries	171,940	197,090	202,500	5,410	2.74
Benefits	73,830	87,350	103,610	16,260	18.61
Purchased Professional Svcs	4,500	4,500	4,500	-	0.00
Other Purchased Svcs	1,205,520	1,209,630	1,239,620	29,990	2.48
Supplies and Textbooks	6,800	6,800	6,800	-	0.00
Equipment	-	-	-	-	0.00
Dues and Memberships	110	110	110	-	0.00
<b>TOTAL TRANSPORTATION:</b>	<b><u>1,462,700</u></b>	<b><u>1,505,480</u></b>	<b><u>1,557,140</u></b>	<b><u>51,660</u></b>	<b><u>3.43</u></b>
<b>2800 SUPPORT SERVICES - CENTRAL</b>					
TECHNOLOGY SERVICES					
Salaries	411,390	411,200	423,170	11,970	2.91
Benefits	263,460	253,180	277,930	24,750	9.78
Purchased Professional Svcs	64,100	64,100	57,000	(7,100)	(11.08)
Purchased Property Svcs	43,000	43,000	35,000	(8,000)	(18.60)
Other Purchased Svcs	7,500	7,500	7,500	-	0.00
Supplies and Textbooks	46,400	46,400	40,400	(6,000)	(12.93)
Software	252,010	276,510	233,200	(43,310)	(15.66)
Equipment	343,000	343,000	410,000	67,000	19.53
Dues and Memberships	400	400	390	(10)	(2.50)
<b>TOTAL TECHNOLOGY SERVICES:</b>	<b><u>1,431,260</u></b>	<b><u>1,445,290</u></b>	<b><u>1,484,590</u></b>	<b><u>39,300</u></b>	<b><u>2.72</u></b>
HUMAN RESOURCES					
Salaries	41,780	41,780	42,930	1,150	2.75
Benefits	26,810	25,780	28,240	2,460	9.54
Purchased Professional Svcs	550	550	550	-	0.00
Other Purchased Svcs	1,000	1,000	-	(1,000)	(100.00)
Supplies and Textbooks	50	50	50	-	0.00
Dues and Memberships	330	330	330	-	0.00
<b>TOTAL HUMAN RESOURCES</b>	<b><u>70,520</u></b>	<b><u>69,490</u></b>	<b><u>72,100</u></b>	<b><u>2,610</u></b>	<b><u>3.76</u></b>
<b>TOTAL SUPPORT SVCS:</b>	<b><u>1,501,780</u></b>	<b><u>1,514,780</u></b>	<b><u>1,556,690</u></b>	<b><u>41,910</u></b>	<b><u>2.77</u></b>
<b>2900 OTHER SUPPORT SERVICES</b>					
Other Purchased Services	27,400	27,400	27,400	-	0.00
Property Tax on Rental Property	-	5,590	5,590	-	0.00
<b>TOTAL OTHER SUPPORT SVCS:</b>	<b><u>27,400</u></b>	<b><u>32,990</u></b>	<b><u>32,990</u></b>	<b><u>-</u></b>	<b><u>0.00</u></b>
<b>TOTAL 2000 - SUPPORT SERVICES</b>	<b><u>13,243,690</u></b>	<b><u>13,073,000</u></b>	<b><u>13,558,390</u></b>	<b><u>485,390</u></b>	<b><u>3.71</u></b>

LAMPETER-STRASBURG SCHOOL DISTRICT  
BUDGET 2017-18  
EXPENDITURES BY FUNCTION

	2016-17 BUDGET	2016-17 PROJECTED	2017-18 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>3200 STUDENT ACTIVITIES</b>					
SCHOOL SPONSORED STUDENT ACTIVITIES					
Salaries	102,390	102,820	102,820	-	0.00
Benefits	37,290	38,740	41,360	2,620	6.76
PAC Purchased Professional Svcs	1,000	1,000	7,500	6,500	650.00
Other Purchased Svcs	11,230	11,230	11,230	-	0.00
PAC Supplies	13,000	13,000	13,000	-	0.00
PAC Equipment	10,000	10,000	10,000	-	0.00
Dues and Memberships	4,120	4,120	4,120	-	0.00
	<u>179,030</u>	<u>180,910</u>	<u>190,030</u>	<u>9,120</u>	<u>5.04</u>
ATHLETICS					
Salaries	407,970	416,140	421,710	5,570	
Benefits	187,040	190,650	206,710	16,060	8.42
Purchased Professional Svcs	74,630	74,630	64,390	(10,240)	(13.72)
Purchased Property Svcs	11,250	11,250	11,250	-	0.00
Other Purchased Svcs	60,820	60,820	60,820	-	0.00
Supplies	45,180	45,180	47,000	1,820	4.03
Equipment	-	-	26,670	26,670	0.00
Dues and Memberships	3,580	3,580	3,820	240	6.70
TOTAL ATHLETICS:	<u>790,470</u>	<u>802,250</u>	<u>842,370</u>	<u>40,120</u>	<u>5.00</u>
<b>TOTAL ACTIVITIES:</b>	<b><u>969,500</u></b>	<b><u>983,160</u></b>	<b><u>1,032,400</u></b>	<b><u>49,240</u></b>	<b><u>5.01</u></b>
<b>3300 COMMUNITY SERVICES</b>					
Grants to Community Organizations	3,000	3,000	6,500	3,500	116.67
<b>TOTAL COMMUNITY SVCS:</b>	<b><u>3,000</u></b>	<b><u>3,000</u></b>	<b><u>6,500</u></b>	<b><u>3,500</u></b>	<b><u>116.67</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 - NONINSTRUCTIONAL SERVICES</b>	<b><u>974,250</u></b>	<b><u>987,910</u></b>	<b><u>1,040,650</u></b>	<b><u>52,740</u></b>	<b><u>5.34</u></b>
<b>5000 OTHER FINANCING USES</b>					
DEBT SERVICE					
Interest Payments	903,340	903,340	745,470	(157,870)	(17.48)
Principal Payments	4,799,000	4,799,000	5,028,000	229,000	4.77
TOTAL DEBT SERVICE:	<u>5,702,340</u>	<u>5,702,340</u>	<u>5,773,470</u>	<u>71,130</u>	<u>1.25</u>
CAPITAL RESERVE TRANSFER	487,000	987,000	-	(987,000)	(100.00)
BUDGETARY RESERVE					
Other Financing Uses	385,820	-	400,000	400,000	
TOTAL BUDGETARY RESERVE:	<u>385,820</u>	<u>-</u>	<u>400,000</u>	<u>400,000</u>	
<b>TOTAL 5000 - OTHER FINANCING USES:</b>	<b><u>6,575,160</u></b>	<b><u>6,689,340</u></b>	<b><u>6,173,470</u></b>	<b><u>(515,870)</u></b>	<b><u>(7.71)</u></b>
<b>TOTAL GENERAL FUND BUDGET:</b>	<b>51,034,770</b>	<b>49,896,430</b>	<b>51,842,040</b>	<b>1,945,610</b>	<b>3.90</b>
<b>CHANGE IN FUND BALANCE:</b>	<b>(757,160)</b>	<b>1,231,090</b>	<b>(378,730)</b>		

# CAPITAL PROJECTS DETAIL

2016-17 through 2023-24

LAMPETER-STRASBURG SCHOOL DISTRICT  
2016-17 through 2023-24 Capital Reserve Budget

Project Location and Description	2016-17 Actual	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Beginning Balance</b>	5,229,354	5,467,292	5,286,838	1,347,602	841,168	463,149	204,037	4,090,310
<b>Income</b>								
Transfer from General Fund	987,000	0	0	0	0	0	0	0
Transfer from GF due to debt reduction	0	0	0	0	0	2,893,782	4,934,577	4,934,577
E-Rate Funding of Technology Projects	61,000	0	0	0	0	0	0	0
Proceeds from Borrowing	0	3,000,000	0	0	0	0	0	0
<b>Total Fund Available for Projects:</b>	6,277,354	8,467,292	5,286,838	1,347,602	841,168	3,356,931	5,138,614	9,024,887
<b>Total Expenditures</b>	810,062	3,180,454	3,939,236	506,434	378,019	3,152,894	1,048,304	2,029,718
<b>Ending Balance</b>	5,467,292	5,286,838	1,347,602	841,168	463,149	204,037	4,090,310	6,995,169



LAMPETER-STRASBURG SCHOOL DISTRICT  
2016-17 through 2023-24 Capital Reserve Budget

Outside Athletic Master Plan	2016-17 Actual	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
------------------------------	-------------------	---------	---------	---------	---------	---------	---------	---------

Stage 3 Projects

Dugouts at Field 12	0							
Provide Water to Two Fields	0							
Synthetic Turf on Fields 1 and 2	0	2,500,000	2,500,000					
Provide ADA Compliance	0							
Support Building near Field 4	0							
Soft Costs and Professional Fees	160,000							

Principal and Interest on Field 2 Borrowing	0	55,604	86,236	86,134	86,019	2,980,894	82,304	0
---	---	--------	--------	--------	--------	-----------	--------	---

Stage 4 Projects

Varsity Soccer Field Renov. Incl. Synthetic Turf							0	
Practice Football Field Renovation							30,000	
Lights on Varsity Softball Field							203,000	
Renovate Football Fieldhouse							300,000	
Soft Costs and Professional Fees							0	0

Total:	160,000	2,555,604	2,586,236	86,134	86,019	2,980,894	615,304	0
--------	---------	-----------	-----------	--------	--------	-----------	---------	---

LAMPETER-STRASBURG SCHOOL DISTRICT  
2016-17 through 2023-24 Capital Reserve Budget

<b>Hans Herr Elementary</b>	<b>2016-17 Actual</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Replace Trane chiller		217,000						
Replace the hot water heater	3,806							
Playground playground equipment and mulch	4,386	10,000	275,000	10,000	30,000	10,000	10,000	30,000
Replace VCT in room 11		3,500						
Replace steel plate in kitchen floor		3,000						
Replace both boilers								125,000
Replace wall padding in gym								
Paint Gym walls and trim	360	20,000						
Replace carpet in rooms 46,47								
Roof repairs and renovation	5,000		10,000	10,000	10,000	10,000	10,000	10,000
Seal cafeteria wall by patio	3,000							
Replace all laminate on media Center	4,299							
Upgrade video cameras system	28,623							
<b>Total:</b>	<b>49,474</b>	<b>253,500</b>	<b>285,000</b>	<b>20,000</b>	<b>40,000</b>	<b>20,000</b>	<b>20,000</b>	<b>165,000</b>

<b>Middle School</b>	<b>2016-17 Actual</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Add card access to northwest hallway door								
Replace carpet in admin office area	2,526						15,000	
Grand Hallway Floor Replacement							90,000	
Replace front cement steps				12,000				
Replace water softeners					25,000			
Replace gym lobby doors and hardware								
Rebuild the McQuay chiller				45,000				
Add panic hardware to Aux gym doors								
Roof repairs and renovations	15,000	10,000	10,000	10,000	10,000			1,601,718
Boiler Replacement			330,000					
Cooling Tower Replacement				60,000				
Install 4 new gate valves in heating loop	6,740							
Upgrade video camera system								
Siemens panel upgrade	12,434	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total:</b>	<b>36,700</b>	<b>20,000</b>	<b>350,000</b>	<b>137,000</b>	<b>45,000</b>	<b>10,000</b>	<b>115,000</b>	<b>1,611,718</b>

LAMPETER-STRASBURG SCHOOL DISTRICT  
2016-17 through 2023-24 Capital Reserve Budget

<b>High School</b>	<b>2016-17 Actual</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Replace 3 classroom univents on 2nd floor	71,175							
Replace kitchen hot water heater	0							
Replace old advertising sign by flag pole	0	4,500						
Window Film on Café window		4,500						
Repaint stage floor	0							
Repaint auxiliary gym			20,000					
Replace boilers			380,000					
Plaster repairs	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Roof repairs and maintenance	15,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Rebuild the Trane Chiller							70,000	
Cooling Tower Replacement					60,000			
Replace lights in guidance and art rooms(2)	8,154							
Repair terrazzo floor at stairwell entry	5,800							
Add 2 cameras to auxiliary gym	10,994							
Siemens panel upgrade	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total:</b>	<b>111,123</b>	<b>32,000</b>	<b>423,000</b>	<b>23,000</b>	<b>83,000</b>	<b>23,000</b>	<b>93,000</b>	<b>23,000</b>

<b>Strasburg Elementary</b>	<b>2016-17 Actual</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Roof Maintenance	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Playground repairs and mulch	20,000	0	5,000	20,000	5,000	5,000	5,000	5,000
Regasket boiler								10,000
<b>Total:</b>	<b>25,000</b>	<b>5,000</b>	<b>10,000</b>	<b>25,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>

LAMPETER-STRASBURG SCHOOL DISTRICT  
2016-17 through 2023-24 Capital Reserve Budget

	2016-17 Actual	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Lampeter Elementary</b>								
BAU Panel Upgrade	12,820							
Install divider curtain in computer lab		20,000						
Leaking window repairs		75,000						
Install 8 hold open closure arms on lobby doors		1,550						
Repair fence outside media center				6,000				
Make changes to playground equipment								
Roof maintenance	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Replace Florida Heat Pumps	10,000	20,000	20,000	30,000	30,000	40,000	40,000	50,000
Upgrade video camera system	30,401							
Playground modifications/mulch	0	10,000	120,000	10,000	10,000	20,000	10,000	10,000
<b>Total:</b>	<b>58,221</b>	<b>131,550</b>	<b>145,000</b>	<b>51,000</b>	<b>45,000</b>	<b>65,000</b>	<b>55,000</b>	<b>65,000</b>

	2016-17 Actual	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Walnut Run Elementary</b>								
Repoint foundation and brickwork	0	36,000						
<b>Total:</b>	<b>0</b>	<b>36,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LAMPETER-STRASBURG SCHOOL DISTRICT  
2016-17 through 2023-24 Capital Reserve Budget

<b>Campus</b>	<b>2016-17 Actual</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Replace 11 defective doors at the FH	14,540							
Replace concession store front at FH	5,500							
Walnut Run Pointing & Foundation Repair								
Install two cameras at the admin building	5,724							
Install exterior cameras			10,000					
Maintenance building roof repairs	20,000							
New campus signage								
Sidewalk repair	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Line painting	377	5,000			5,000			5,000
Admin Building Roof Renovations	3,926		50,000					50,000
Roadway and parking lot asphalt repairs	110,000	20,000	20,000	100,000	20,000	20,000	100,000	20,000
Asphalt Walkway Replacement	3,280	0	0	0	0	0	0	0
Install LED in exterior light poles		42,000						
<b>Total:</b>	<b>173,347</b>	<b>77,000</b>	<b>90,000</b>	<b>110,000</b>	<b>35,000</b>	<b>30,000</b>	<b>110,000</b>	<b>85,000</b>

<b>Technology Projects</b>	<b>2016-17 Actual</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Project Location and Description</b>								
Wireless AP's and Wiring - See Note 4								
Install proper wiring for the new lighting system	3,465							
Head end server for security upgrade	10,994							
Switch Replacement								
Disaster Recovery Servers (2)								
Fire suppression system - NOC	35,000							
Voice routers	15,000							
PAC Vortek motor replacement	90,000							
PAC Rigging modifications								
PAC motorized curtain								
PAC Dimming System replacement								
PAC 3 Phase Feeder to the stage including								
<b>Total:</b>	<b>154,459</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

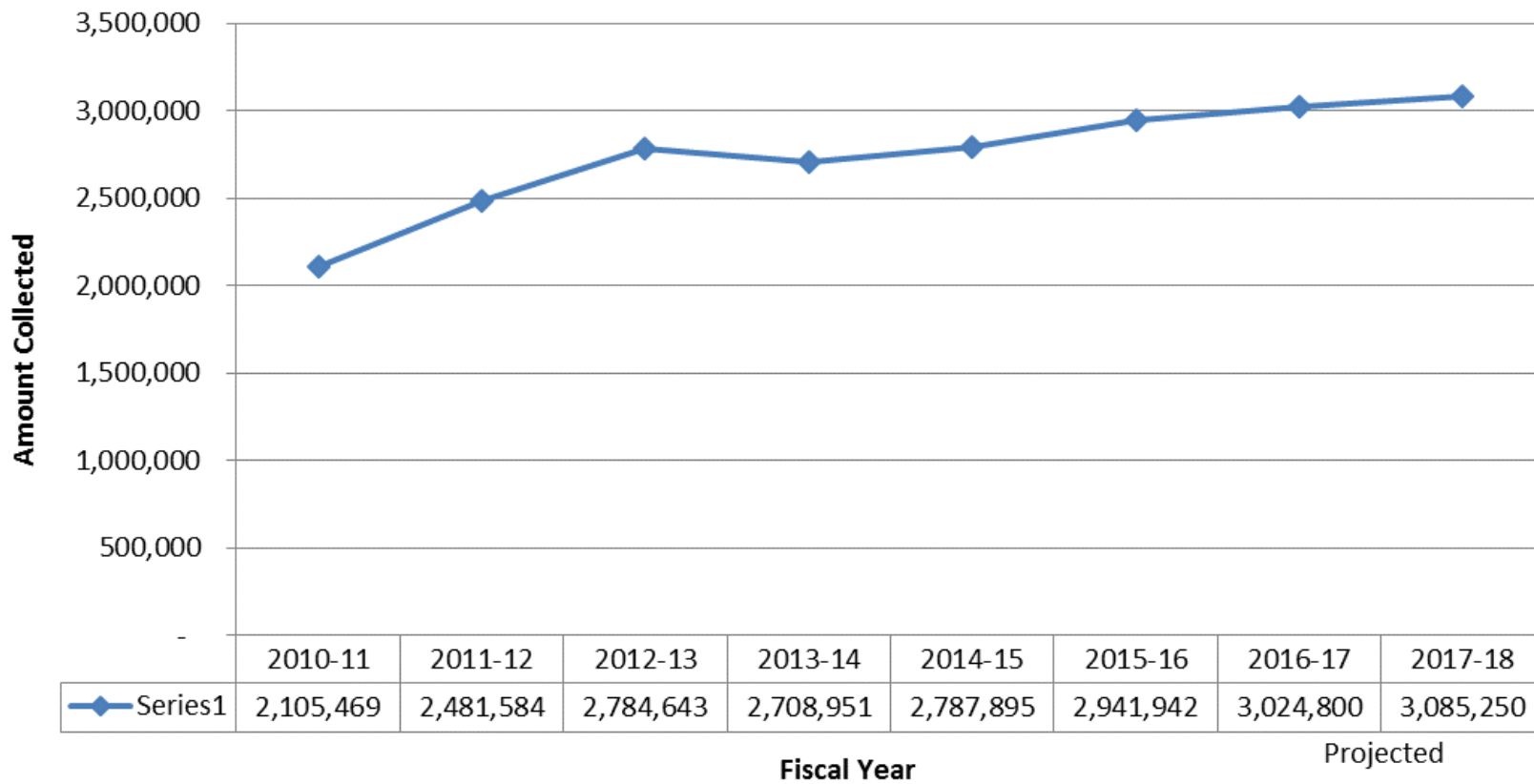
LAMPETER-STRASBURG SCHOOL DISTRICT  
2016-17 through 2023-24 Capital Reserve Budget

Cafeteria Projects	2016-17 Actual	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Hans Herr</b>								
Replace 23 year old dishwasher	35,634							
Replace milk cooler			2,000	2,000				
Replace casters on serving line		700						
Replace one roll-through refrigerator		8,000	8,000					
Replace compressor in walk-in cooler			6,000					
Replace two steamers in the kitchen		20,000	20,000					
Replace the compressor in the walk in freezer		6,000						
<b>Martin Meylin</b>								
Replace Combi oven /steamer								
Replace dishwasher								46,000
Replace roll-through refrigerator					8,000			
Replace compressor in walk-in cooler				6,000				
Replace office computer				1,300				
Replace compressor in freezer		6,000		6,000				
<b>High School</b>								
Replace one beverage cooler		6,500						
Replace two steamers in kitchen				25,000				
Replace two roll-through refrigerators							16,000	
Replace compressor in walk-in cooler					6,000			
Replace office computer		1,300						
Replace freezer compressor		6,000			6,000			
<b>Lampeter Elementary</b>								
Replace one hot food well		1,300						
<b>All Kitchens</b>								
Preventative maintenance on equipment	6,104	14,000	14,000	14,000	14,000	14,000	14,000	14,000
<b>Total:</b>	<b>41,738</b>	<b>69,800</b>	<b>50,000</b>	<b>54,300</b>	<b>34,000</b>	<b>14,000</b>	<b>30,000</b>	<b>60,000</b>
<b>Total Project Costs:</b>	<b>810,062</b>	<b>3,180,454</b>	<b>3,939,236</b>	<b>506,434</b>	<b>378,019</b>	<b>3,152,894</b>	<b>1,048,304</b>	<b>2,029,718</b>
<b>Ending Fund Balance:</b>	<b>5,467,292</b>	<b>5,286,838</b>	<b>1,347,602</b>	<b>841,168</b>	<b>463,149</b>	<b>204,037</b>	<b>4,090,310</b>	<b>6,995,169</b>

# APPENDIX

# Revenues

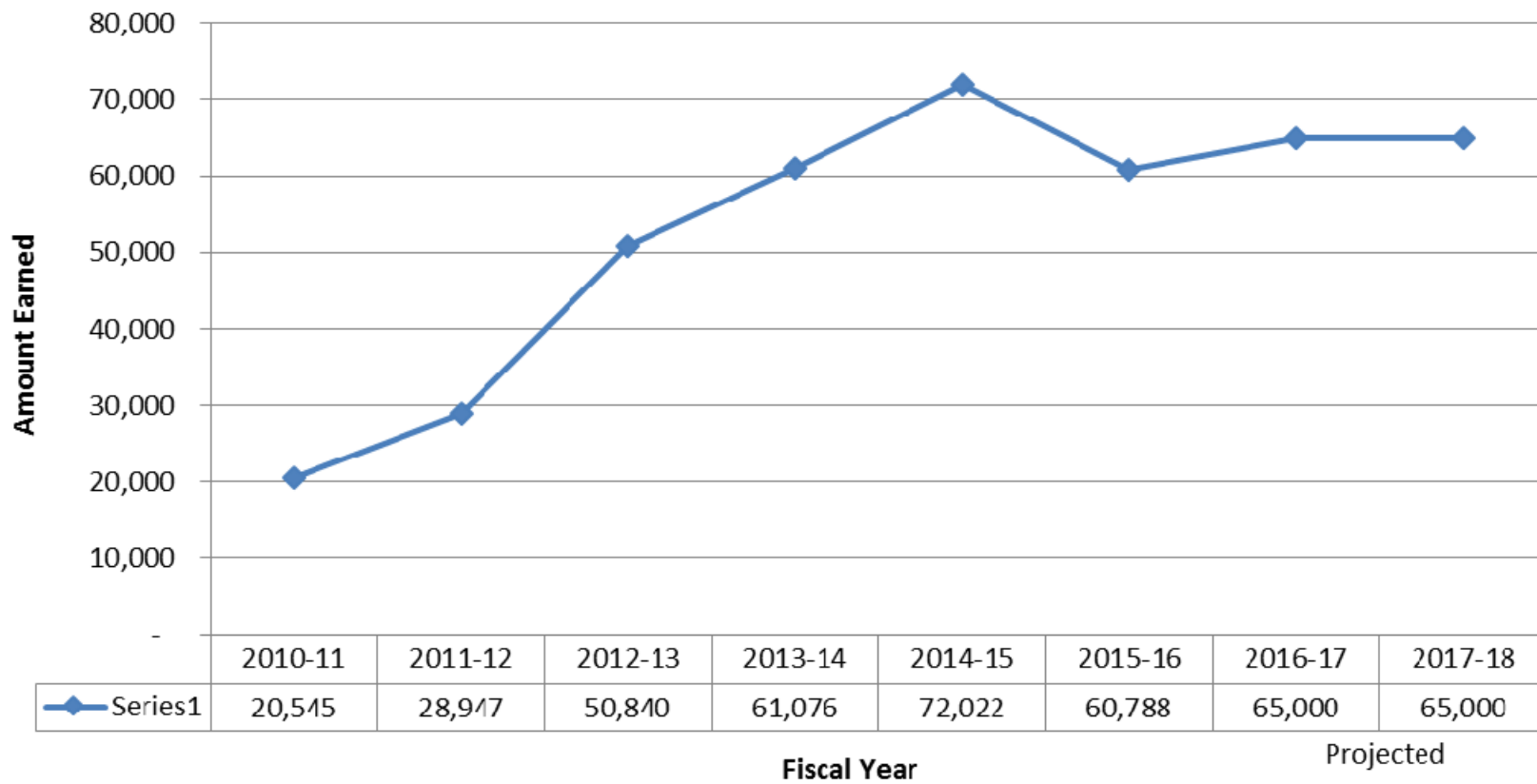
## Lancaster County Earned Income Tax:





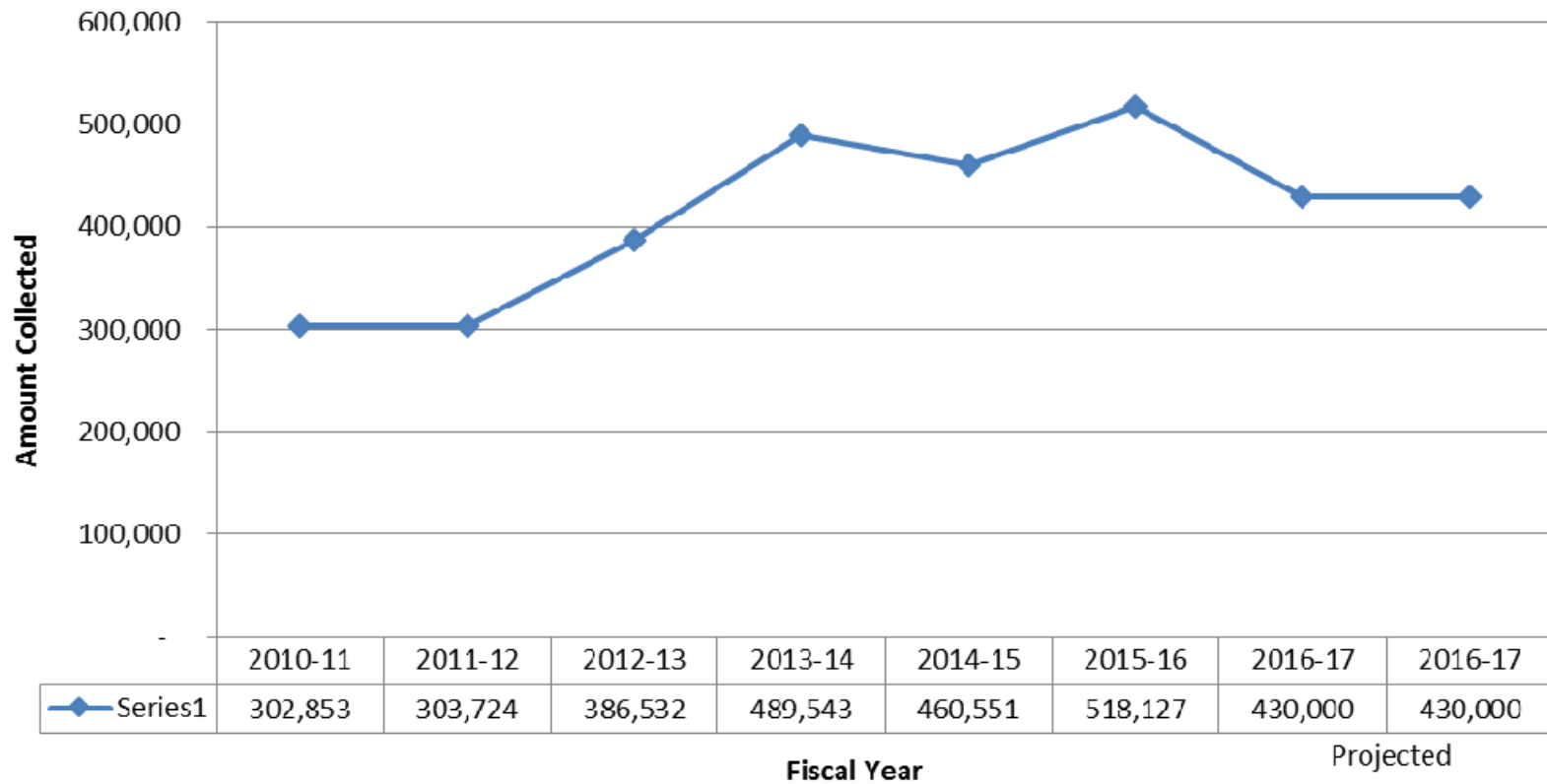
# Revenues

## Earnings on Investments:



# Revenues

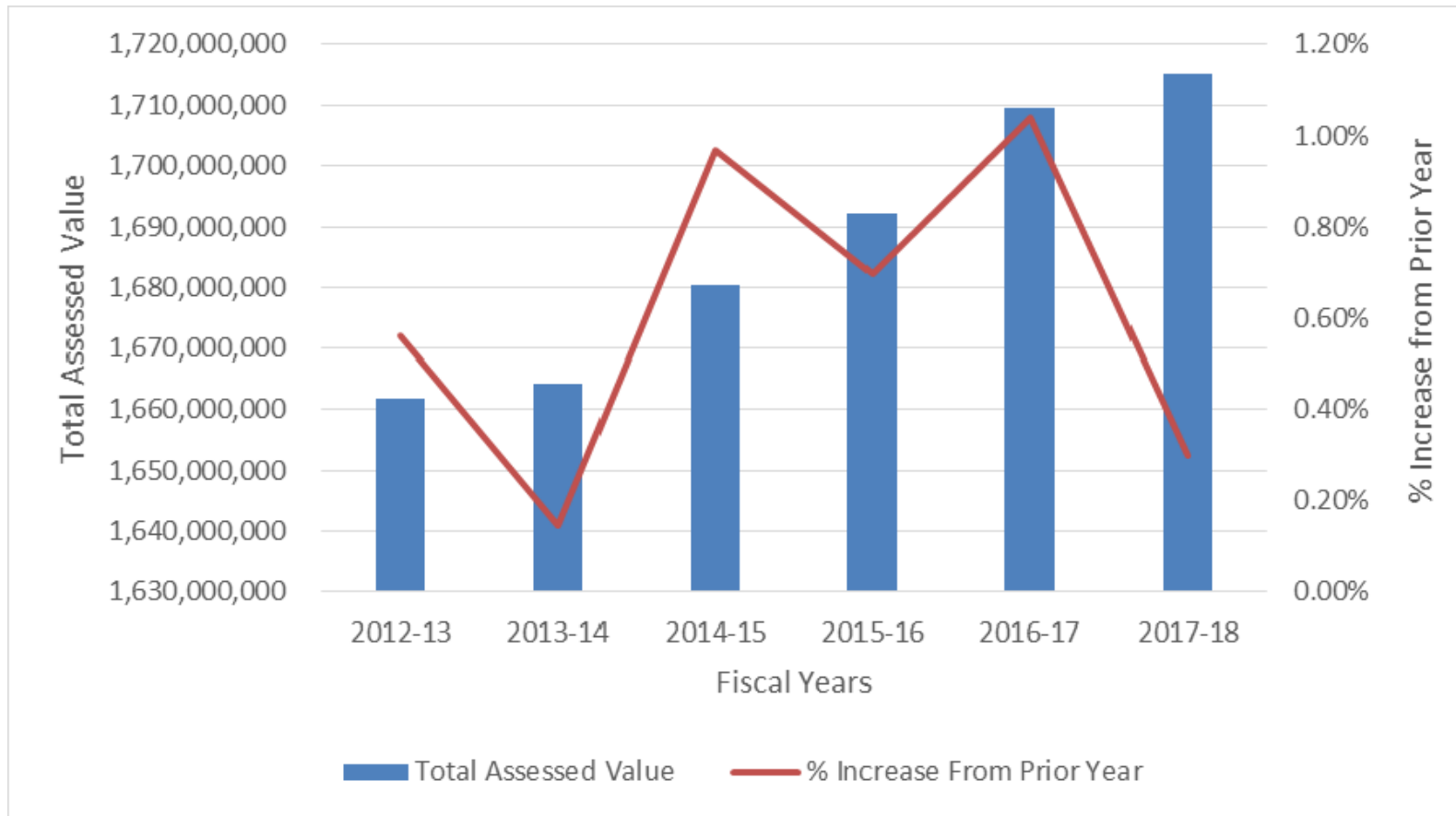
## Real Estate Transfer Tax:



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 its local municipalities.

# Revenues

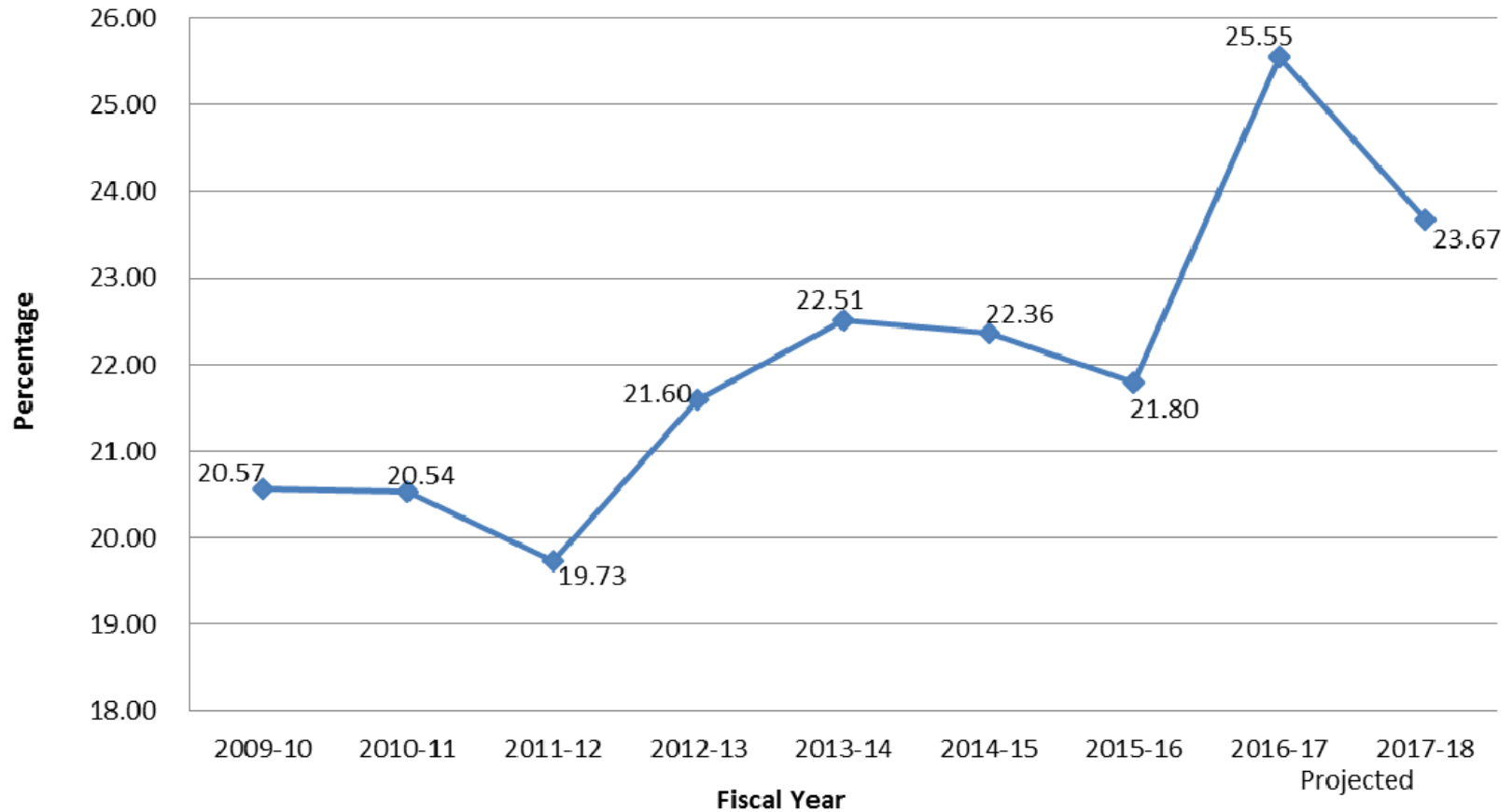
## Growth of Real Estate Taxable Assessments:



A greater number of assessment appeals has eroded normal growth in tax base.

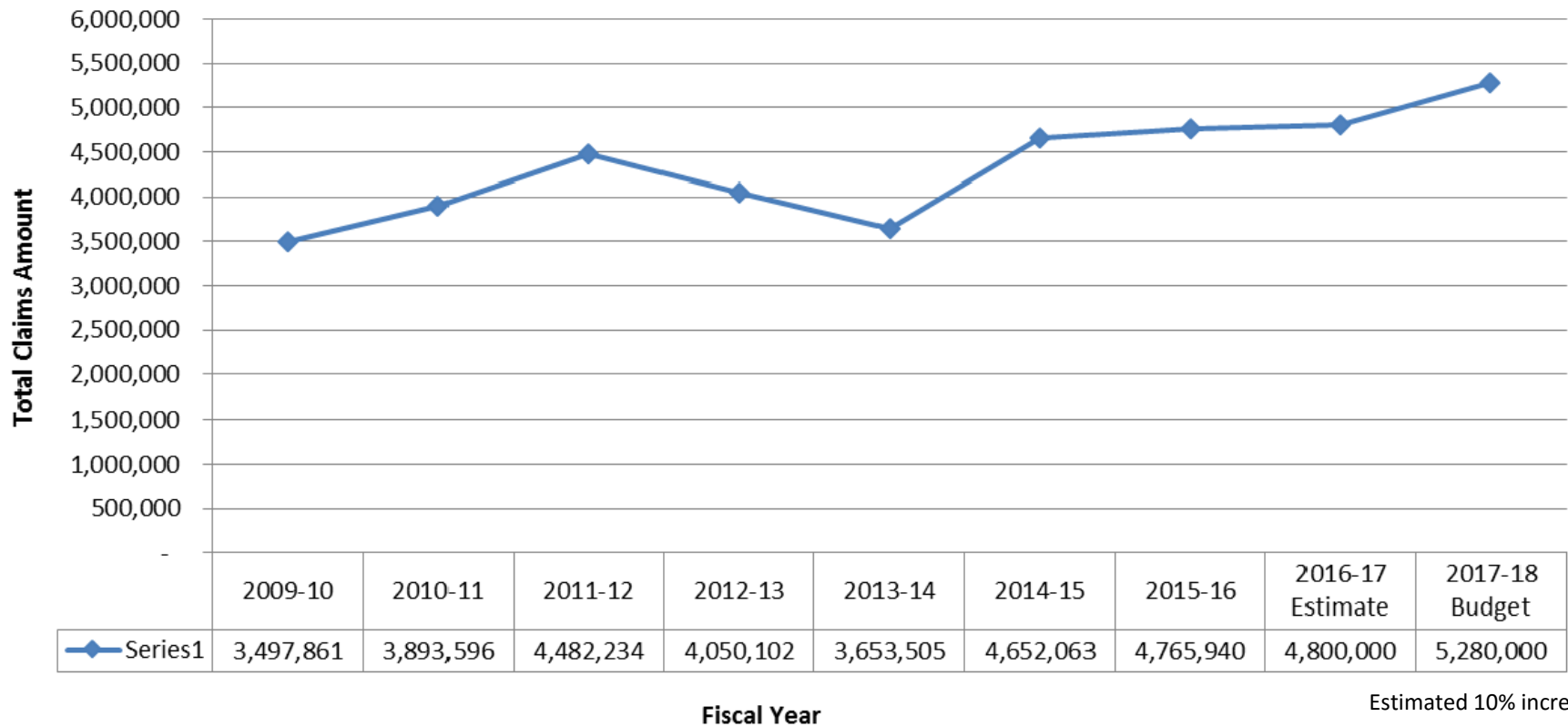
# Revenues

## State Subsidies as a percentage of total Expenditures:



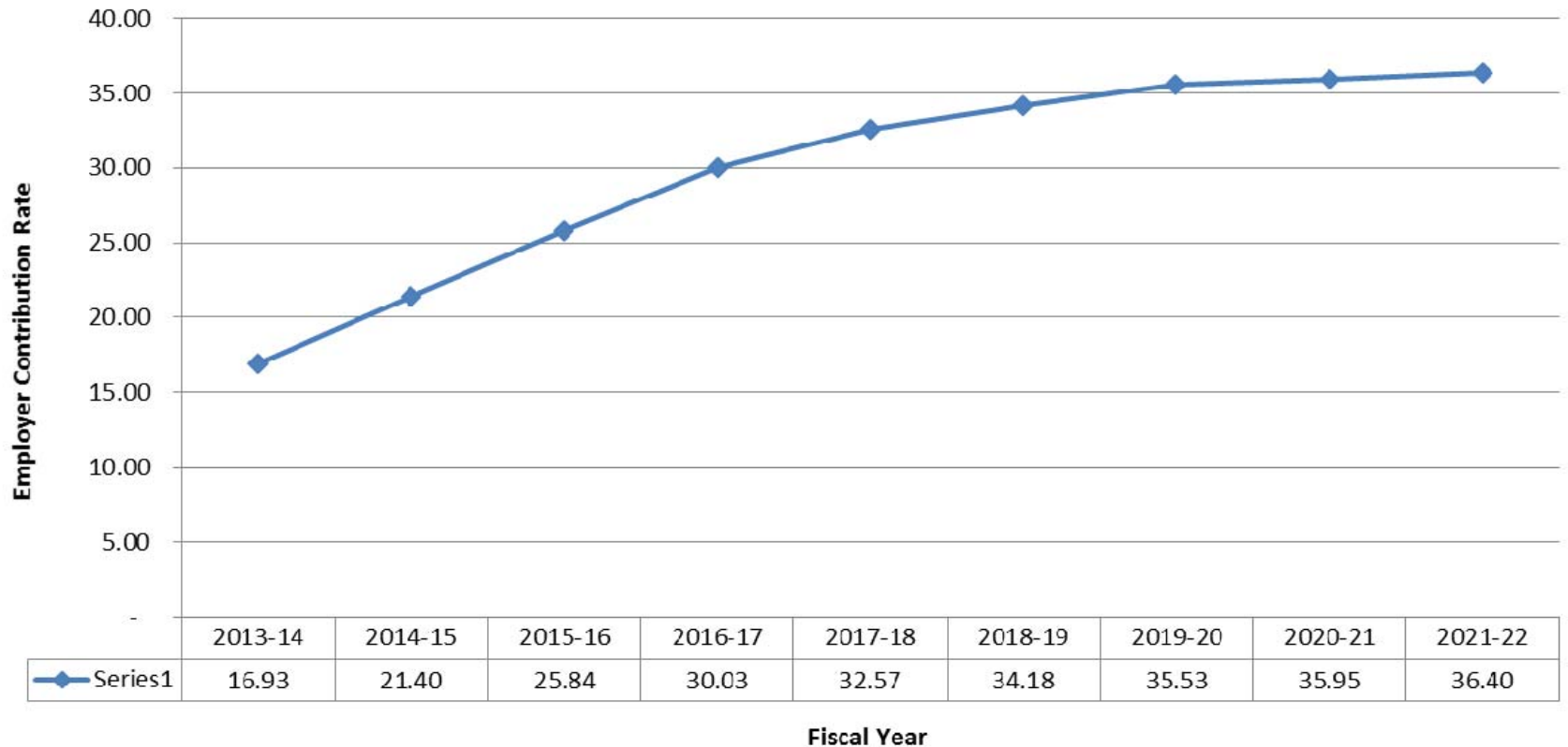
2016-17 State Revenue includes deferred Plancon Subsidy from 2015-16.

# Increases in Health Care Expense



Average annual percent increase for the above is 5.94%. Employees on the L-S plan contribute approximately 11% to the total cost of the health plan.

# Projected PSERS Pension Fund Employer Contribution Rates:



The state's share of the retirement contribution comes by way of subsidy to the district and is 50% of the total expense.

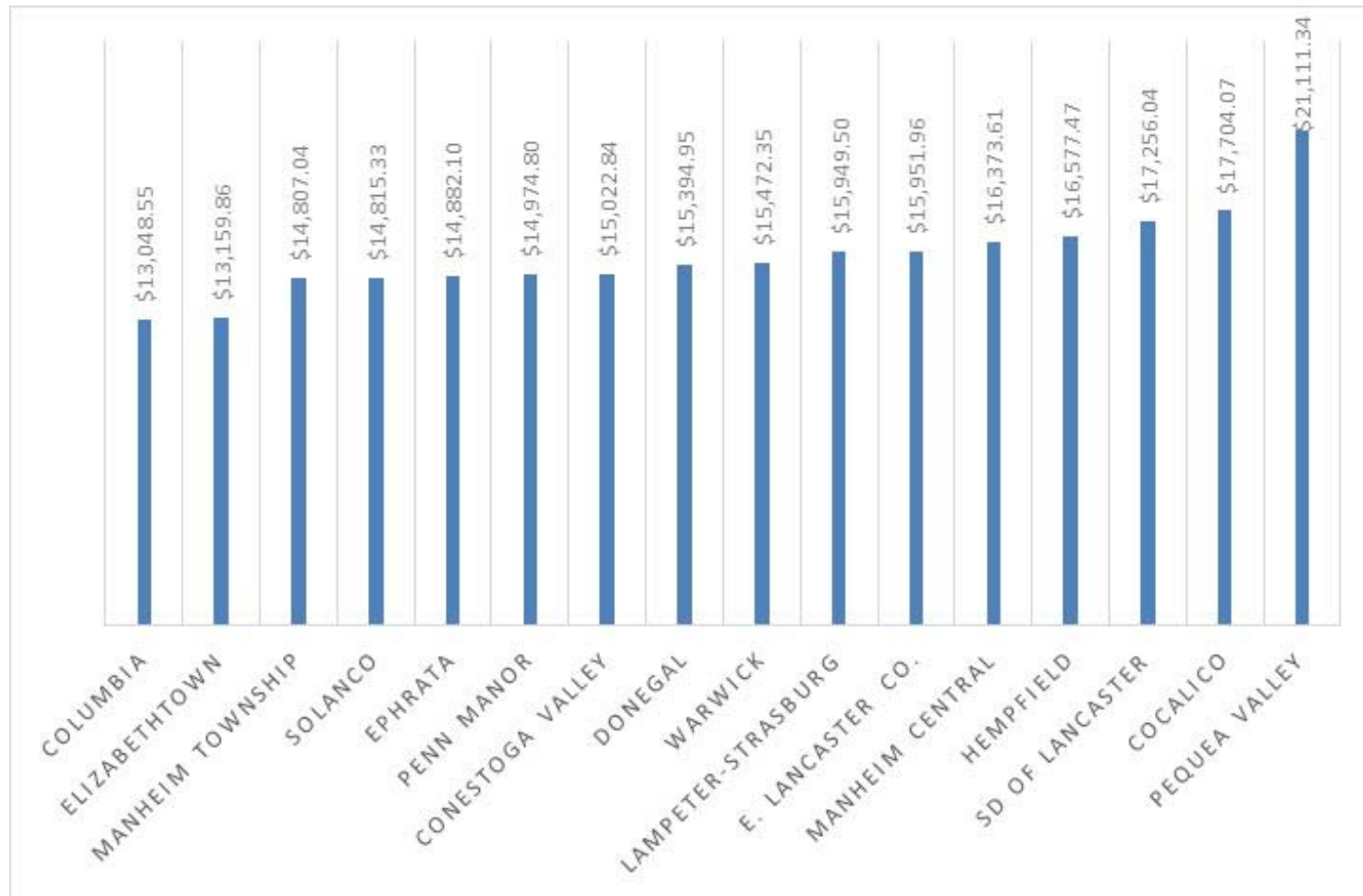
# Historical Millage Rate Increases

	<u>FISCAL YEAR ENDING</u>								
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>8 Yr Avg</u>
Act 1 Base Index	4.10	2.90	1.40	1.70	1.70	2.10	1.90	2.40	2.28
Act 1 Adjusted Index for L-S	4.10	2.90	1.60	1.70	2.00	2.50	2.20	2.80	2.48
Percent Increase in L-S Millage	2.71	3.72	1.60	1.70	1.90*	0.90	1.30	1.90	1.97
Average Increase Lancaster Cty Districts	3.23	3.46	1.45	2.36	2.16	2.03	1.71	2.79	2.40

- 7 out of 8 years – L-S was below or at the index.
- 6 out of 8 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 – 2015-16



The average cost per pupil for Lancaster County School Districts was \$15,781.36.



# 5 Year Financial Projections

	2017-18 Proposed Budget	2017-18 Estimated Actual	2018-19 Estimated Budget	2018-19 Estimated Actual	2019-20 Estimated Budget	2019-20 Estimated Actual	2020-21 Estimated Budget	2020-21 Estimated Actual	2021-22 Estimated Budget	2021-22 Estimated Actual	
<b>MILLAGE:</b>											5 Year Millage Total 2.44
CHANGE IN MILLAGE	0.3036		0.5137		0.5266		0.5397		0.5532		
PERCENT CHANGE IN MILLAGE	1.50		2.50		2.50		2.50		2.50		
MILLAGE	20.5494		21.0631		21.5897		22.1294		22.6826		
<b>BUDGET</b>											
BEGINNING UNASSIGNED FUND BALANCE	4,390,160	4,390,160	4,311,430	4,311,430	4,146,136	4,146,136	3,537,159	3,537,159	2,653,958	2,653,958	
REVENUE	51,463,310	51,463,310	53,095,916	53,095,916	54,795,665	54,795,665	56,425,140	56,356,947	57,781,798	57,781,798	
EXPENDITURES	51,842,040	51,542,040	53,561,210	53,261,210	55,704,642	55,404,642	57,540,147	57,240,147	59,141,787	58,841,787	
CHANGE IN FUND BALANCE	(378,730)	(78,730)	(465,294)	(165,294)	(908,977)	(608,977)	(1,115,007)	(883,201)	(1,359,990)	(1,059,990)	
USE OF PSERS STABILIZATION FUNDS	0	0	0	0	0	0	0	0	0	0	
ENDING UNASSIGNED FUND BALANCE	4,011,430	4,311,430	3,846,136	4,146,136	3,237,159	3,537,159	2,422,152	2,653,958	1,293,969	1,593,969	
TOTAL FUND BAL %	7.74	8.36	7.18	7.78	5.81	6.38	4.21	4.64	2.19	2.71	
	1. Assessment Growth - 0.30%		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%		2. EIT - wage growth - 2%
	3. Retirement budgeted at actual rate 32.57%		3. Retirement budgeted at actual rate of 34.18%		3. Retire. budgeted at actual rate of 35.53%		3. Retirement budgeted at actual rate of 35.95%		3. Retirement budgeted at actual rate of 36.4%		3. Retirement budgeted at actual rate of 36.4%
	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 increase-3.58%		5. Staff wage increases - 2.75%		5. Staff wage increases - 2.75%		5. Staff wage increases - 2.75%		5. Staff wage increases - 2.75%		5. Staff wage increases - 2.75%
	6. Medical increase - 10%		6. Medical increase - 8%		6. Medical increase - 8%		6. Medical increase - 8%		6. Medical increase - 8%		6. Medical increase - 8%
	7. 2.9% index - LS		7. 2.5% index assumed		7. 2.5% index assumed		7. 2.5% index assumed		7. 2.5% index assumed		7. 2.5% index 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.
- The county-wide reassessment values will take effect in 2018-19. This will cause a reduction in the millage rate. A revenue neutral millage rate will be calculated when the district receives the new assessment total.

# Category Descriptions

Salaries - Includes administrative, instructional, custodial, and clerical.

Benefits - Includes hospitalization, vision, dental, social security, retirement, tuition and workman's 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, electrical, and construction services.

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

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

Equipment - Includes the purchase of new and replacement equipment.

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

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