
LAMPETER-STRASBURG SCHOOL DISTRICT



**2021-2022
Final Budget**

May 4, 2021

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 2021-2022 school year. Creating a school district budget continues to be a daunting task, and was especially challenging this year due to the continued impact of COVID-19.

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 ninth consecutive year. The 2021 rankings placed L-S 86th in the state (out of over 700 public high schools) and 2,310th 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 continue to facilitate an online presence for all students (K-12). 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 also 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**

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KEVIN S. PEART, ED.D.
Superintendent

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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 1.9% real estate tax increase for 2021-2022. 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 2021-2022**

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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

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
Eva G. Strawser, Assistant Principal
Michele B. Westphal, Ed.D., Principal

MISSION STATEMENT

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

EQUAL RIGHTS AND OPPORTUNITIES POLICY

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

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BUDGET PRESENTATION

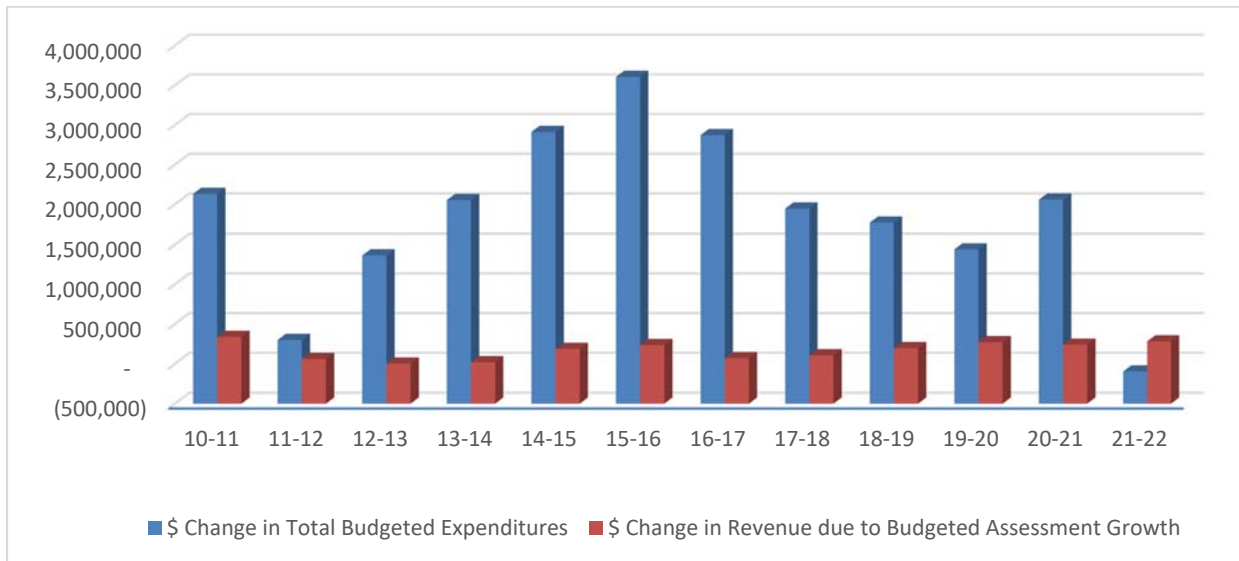
The Budget of the Lampeter-Strasburg School District for the fiscal year 2021-22 is submitted herewith. The budget development process involved all levels of staff and culminated with Administration coordinating the final budget with the Finance Committee of the Board of School Directors. The development, review, and consideration of the 2021-22 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 ongoing 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

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Despite the slight growth in taxable assessments, the District has experienced ten 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.

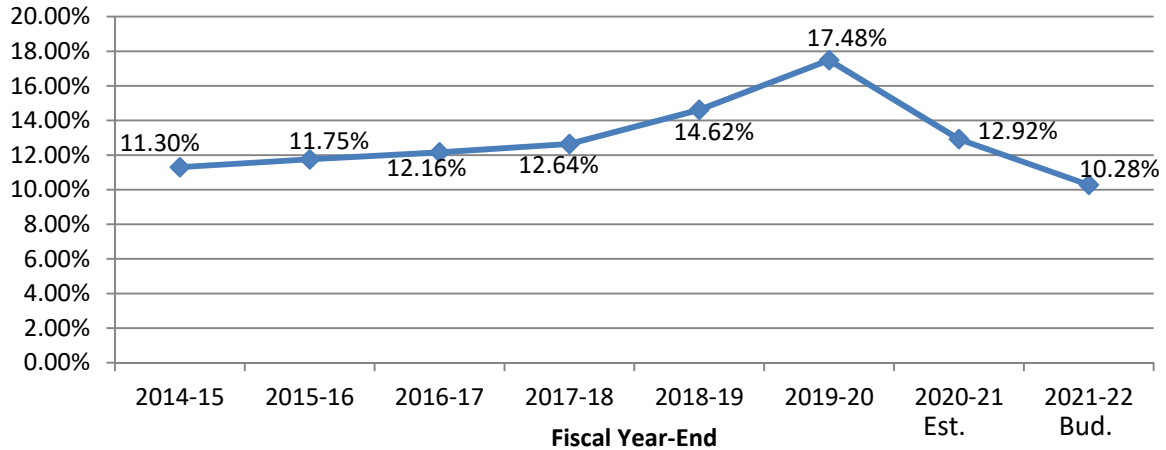
A district's fund balance is the total of its accumulated reserves and gives the district the ability to deal with unforeseen expenditure demands. Use of fund balance to fund ongoing district operations is not recommended for the following reasons: bond underwriters and the school finance community suggest 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 ten 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 buildings, equipment and infrastructure.

The District implemented a district-wide feasibility study in 2019. The study identified many projects from ongoing maintenance to space constraints within Lampeter Elementary. As District buildings continue to age and the Board and Administration continue long range planning, the District will utilize, to the extent possible and approved, the Capital Reserve Fund to finance necessary projects. The District continues to look at its financial position and debt service levels compared to the need for renovations in each building. Given current assumptions, the District anticipates being able to fund these necessary projects within current debt-service levels. Please see the District's website for additional details and continuing updates (<https://www.l-spioneers.org/Departments/Buildings-And-Grounds/Feasibility-Study/>)

The budgeted decline in fund balance for the 2021-22 fiscal year is \$1,518,165. Projected increases in salaries, benefits and instructional textbooks had the biggest influence on this deficit. Given the current economic situation, no millage increase in the current year and the expected short term nature of this pandemic, the Administration and Board felt we needed to adopt a budget with a 1.9% 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 12.9% over the 8 years reflected in the following chart:

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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 2021-22 is 3.5%. 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 current-year financials became clearer, the Board opted for a tax increase of 1.9% well below the maximum. This is also in line with our long term projections. Over the past 5 years, the District's average annual tax increase is 1.32% which is less than the county average of 2.04% and our Act 1 average of 2.84% over that same time period. In addition, 10 out of the 10 years the District was at or below the Act 1 Index and 9 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, for example, Earned Income Tax and Real Estate Transfer Taxes.

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 2.73% (\$108,498) due to a mandated increase in the employer contribution rate and an increase in our payroll wages. The state has been funding approximately 23% of District expenses (see Appendix A-5), leaving the balance of the expenses funded directly by the residents of the District.

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Millage Rate - The District budget includes a 1.9% increase in the real estate millage for 2021-22. The district's final tax rate for next year is expected to increase by 0.3216 mills to a total millage of 17.2485 mills. A taxpayer owning a property valued at the median homestead value of \$217,200 will pay an additional \$70 in real estate taxes in the upcoming 2021-22 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 9th in total expenditures per student out of 16 Lancaster County School Districts with 1 being the lowest (fiscal year ending 6/30/20 - see Appendix A-9).

One significant impact during the 2020-21 school year was the number of students who chose online learning and especially those who chose other cyber charter schools. Advertised as free to parents, these schools bill the District the average cost per student from our budget. For 2020-21 this cost averages more than \$15,000 per cyber student. The 2021-22 budget is built anticipating roughly half of those students who left in 2020-21 returning for in-person instruction at Lampeter-Strasburg School District for 2021-22.

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 and supervisory level; implementation of managed health care programs to reduce our self-insured 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

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insurance; participation in joint purchasing of instructional supplies to afford the District significant quantity discounts; participation in an energy buying consortium which allows for reduced costs on natural gas, electricity, fuel oil, and gasoline; participation in demand response agreements; use of a performance contract creating a reduction in energy usage; and the periodic bidding of services such as life insurance, disability insurance, auditing services, banking services, copier services, and trash removal. The District also realizes great expenditure savings through instructional and extra-curricular purchases made by school-related organizations such as booster clubs and parent teacher organizations.

OTHER BUDGET HIGHLIGHTS

TAXABLE REAL ESTATE ASSESSMENT GROWTH RATE - The District historically has been very fortunate to experience increases in its total property assessments primarily due to growth in commercial and residential properties. This growth reached a high of 12.51% in 1986-87, but is estimated to decline to a level of 0.75% in 2021-22 (see Appendix A-4). It was the District's commercial property growth that allowed the District to remain in the bottom third of the county in terms of real estate tax rates throughout the late 1980's and early 1990's. In years where the growth rate tracked above the 2% to 3% range, the growth was the result of a few large commercial properties. The projected 0.75% rise in the growth rate represents a decrease over last year's rate of 0.90%.

INTEREST RATES – Rates fell drastically in March of 2020. This impacted the District in two ways. First, the return on our deposits was cut by more than \$300,000 annually. However, the cost of borrowing also slid to historic lows which allowed the District to borrow approximately \$9.2 M in April 2021 at 1.3321% for seven years. As the District completed a district-wide Feasibility Study and continues its Long Range Planning the low interest rates may be beneficial as there are multiple projects to be vetted, approved and financed in the coming years.

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 \$3.1 M in tax dollars is being shifted annually due to property taxes being based on use values rather than fair market values. The total value of property subject to the PA Clean and Green (Act 319) exemption is \$182,689,200. Additional information concerning this law can be found on the PA Department of Agriculture's website searching for "Clean and Green".

A LOOK AHEAD – It is anticipated that the direct Coronavirus pandemic financial impact is short lived and relatively minimal in the years beyond 2021-22. 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 Nation'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, cyber charter enrollments and special education enrollments. State and Federal mandates may also impact the District at any time.

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If the financial impacts of the Coronavirus pandemic 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.

According to Schooldigger.com website, Lampeter-Strasburg School District is ranked 45 out of 610 districts in the state of Pennsylvania for 2019-2020. 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 eighth year in a row. The report ranks the high school 86th in the state (out of 711 public high schools) and 2310th nationally (out of over 23,553 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. There are no scores for 2019-2020 but the District continues to serve students to the best of its ability to maintain or improve upon these competitive scores.

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.

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2018-2019 PSSA												
Percentage of Students Scoring Advanced and Proficient												
	English Language Arts				Mathematics				Science			
	2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
3	82%	85%	85%	81%	75%	77%	66%	74%	NA	NA	NA	NA
4	81%	78%	82%	85%	61%	59%	65%	72%	89%	86%	86%	93%
5	83%	83%	79%	76%	66%	63%	62%	57%	NA	NA	NA	NA
6	79%	82%	71%	74%	61%	61%	49%	54%	NA	NA	NA	NA
7	83%	75%	79%	76%	53%	56%	55%	48%	NA	NA	NA	NA
8	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 2020-21 projected account outcomes and the 2021-22 budget.

SUMMARY OF BUDGET COMPARISONS

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

REVENUE AND OTHER FUNDING SOURCES	2021-22 BUDGET	% CHANGE FROM 2020-21 PROJECTED	% OF TOTAL BUDGET	% OF TOTAL DIFFERENCE
Local	41,942,557	2.35	75.67	295.39
State	13,018,006	(1.84)	23.49	(74.91)
Federal	464,968	(45.84)	0.84	(120.48)
Other Financing Sources	0	0.00	0.00	0.00
TOTAL:	55,425,531	0.00	100.00	100.00

Local Sources are expected to decrease by 2.35% or \$964,930. The total increase is primarily comprised of the following: \$921,216 for real estate tax collection, \$100,000 earned income tax collection. Real estate transfer tax collection is expected to decline by \$58,000.

State funding is expected to decrease by 1.84%, or \$244,688. The primary reason is owing to a reduction in state funding for debt service (\$340,993). In 2020-21, the district paid off a large portion of the debt service that was partially paid with state funding. Due to a large decrease in the debt expenditure, this subsidy follows with a large decrease. The state funding for retirement reimbursements is expected to increase by \$108,498 as a result of

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the increase in the PSERS employer contribution rate increasing from 34.51% of salaries in 2020-21 to 34.94% of salaries in 2021-22, as well as budgeted salary increases. No increases are expected for Basic Education Funding and the Special Education Subsidy.

A decrease of \$393,578 is shown in Federal Revenue Sources. In 2020-21, the District received \$103,500 in federal CARES Act Funding from the County of Lancaster and \$312,071 federal ESSER funding. Although the District expects to receive further ESSER funding for the next couple of years, we are reviewing criteria and requirements for this one-time funding.

Expenditures and Other Financing Uses of Funds, as budgeted in the General Fund, total \$56,943,696, a decrease of 0.17% from projected 2020-21 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:

A	B	C	D	E
EXPENDITURES & OTHER USES OF FUNDS	2021-22 BUDGET	% CHANGE FROM 2020-21 PROJECTED	% OF TOTAL BUDGET	% OF TOTAL DIFFERENCE
Salaries	23,760,958	1.48	41.73	(360.16)
Benefits	16,842,311	3.14	29.58	(532.33)
Salaries & Benefits	40,603,269	2.17	71.30	(892.50)
Prof and Tech Services	3,072,847	(0.29)	5.40	9.19
Property Services	695,322	(5.02)	1.22	38.11
Other Purchased Services	3,878,779	(13.30)	6.81	617.21
Supplies	1,866,551	26.16	3.28	(401.26)
Equipment	518,200	19.49	0.91	(87.65)
Other Objects	265,653	4.76	0.47	(12.52)
Other Uses of Funds	2,155,000	(68.51)	3.78	4,860.91
Transfer to Capital Reserve	3,888,075	0.00	6.83	(4,031.48)
TOTAL:	56,943,696	(0.17)	100.00	100.00

The major expenditures of the Lampeter-Strasburg School District are in the areas of SALARIES AND BENEFITS. The business of education is very labor intensive; therefore, it is not surprising to find that the major appropriation of resources (71.30%) is in the areas of salaries and benefits.

The primary reason for the 1.48% increase in total SALARIES of \$347,352 is due to a 3.0% wage increase for staff. The overall increase was offset by savings of 1.88% from several retirements.

The BENEFITS category is increasing by 3.14% or \$513,397. The two areas causing this increase are the employees' retirement and health insurance benefits. The PSERS employer contribution rate is increasing from 34.51% to 34.94% of salaries for 2021-22 which added

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\$216,996 to the budget for retirement expense. Health insurance costs are expected to increase by \$471,841, or 8%.

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 28.70% of the total budget.

PROFESSIONAL SERVICES has a slight decrease of 0.29%, or \$8,860.

A small decrease of 5.02%, or \$36,757, for PURCHASED PROPERTY SERVICES is the result of savings from a new copier lease.

OTHER PURCHASED SERVICES is expected to decrease by \$595,252, or 13.3%. This decrease is chiefly due to the anticipation that many students who enrolled in cyber programs during the height of the Coronavirus pandemic will return to in-person learning.

The expected cost of SUPPLIES, TEXTBOOKS, and SOFTWARE has increased by 26.16%, or \$386,988. A majority of this increase is for the renewal of district textbook licensing in the amount of \$228,840. The remainder of the increase is for additions to building allocations as they return to their pre-pandemic levels.

The district develops its EQUIPMENT budget based upon need which varies from year to year. The district expects to increase its equipment expenditures by \$84,535, or 19.49%. 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 increasing by \$12,079, or 4.76%.

OTHER FINANCING USES is decreasing by \$4,688,000 or (68.51%). Debt principal payments are decreasing by \$5,168,000 due to repayment of a large portion of debt in 2020-21. The total reduction is offset by an allocation of \$480,000 that 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 \$3,888,075 is possible due to the repayment of debt in 2020-21 and will be used to help fund the payment of critical capital projects.

The budget data that follows represents two levels of detail that we feel fairly and accurately illustrates the Lampeter-Strasburg School District's 2021-22 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 2021-22
REVENUE and EXPENSE SUMMARY

	2020-21 BUDGET	2020-21 PROJECTED	2021-22 BUDGET	PERCENT CHANGE	PERCENT OF TOTAL
Beginning Fund Balance:	7,649,897	9,311,942	7,370,670		
CATEGORY					
REVENUE					
6000 Local Sources	39,726,108	40,977,627	41,942,557	2.35	75.67
7000 State Sources	13,309,172	13,262,694	13,018,006	(1.84)	23.49
8000 Federal Sources	478,310	858,546	464,968	(45.84)	0.84
9000 Other Financing Sources	0	0	0	0.00	0.00
TTL REV & OTHER FIN SOURCES	<u>53,513,590</u>	<u>55,098,867</u>	<u>55,425,531</u>	<u>0.59</u>	<u>100.00</u>
EXPENDITURES					
1000 INSTRUCTIONAL PROGRAMS					
1100 Regular Instructional	23,706,377	24,558,913	24,587,282	0.12	43.18
1200 Special Instructional	8,384,955	8,276,836	8,388,289	1.35	14.73
1300 Vocational Education	869,515	874,385	881,517	0.82	1.55
1400 Other Instructional	350,560	346,789	355,532	2.52	0.62
TOTAL 1000 INSTRUCTIONAL	<u>33,311,407</u>	<u>34,056,923</u>	<u>34,212,620</u>	<u>0.46</u>	<u>60.08</u>
2000 SUPPORT SERVICES					
2100 Students	2,351,678	2,288,073	2,323,773	1.56	4.08
2200 Instructional Staff	1,046,248	991,745	1,047,959	5.67	1.84
2300 Administration	3,135,419	3,022,363	3,133,563	3.68	5.50
2400 Pupil Health	607,100	599,834	633,044	5.54	1.11
2500 Business	581,090	581,961	586,896	0.85	1.03
2600 Operations and Maintenance	4,062,995	3,954,618	4,097,088	3.60	7.19
2700 Student Transportation	1,858,854	1,866,164	1,883,141	0.91	3.31
2800 Central	1,504,420	1,479,444	1,609,433	8.79	2.83
2900 Other	27,400	27,400	27,400	0.00	0.05
TOTAL 2000 SUPPORT SERVICES	<u>15,175,204</u>	<u>14,811,602</u>	<u>15,342,297</u>	<u>3.58</u>	<u>26.94</u>
3000 OPERATION OF NON-INSTRUCTIONAL SERVICES					
3200 Student Activities	1,210,111	1,108,093	1,120,134	1.09	1.97
3300 Community Services	6,000	6,000	6,000	0.00	0.01
3400 Scholarships and Awards	1,750	1,750	1,750	0.00	0.00
TOTAL 3000 NONINSTRUCTIONAL SVCS	<u>1,217,861</u>	<u>1,115,843</u>	<u>1,127,884</u>	<u>1.08</u>	<u>1.98</u>
5000 DEBT SERVICE OTHER FINANCING USES					
5100 Debt Service	6,035,400	7,055,771	1,892,820	(73.17)	3.32
5200 Food Service Fund Transfer	0	0	3,888,075	0.00	6.83
5900 Budgetary Reserve	769,662	0	480,000	0.00	0.84
TOTAL 5000 OTHER FINANCING USES	<u>6,805,062</u>	<u>7,055,771</u>	<u>6,260,895</u>	<u>(11.27)</u>	<u>10.99</u>
TOTAL GENERAL FUND BUDGETED EXPENDITURES AND OTHER FINANCING USES:	<u>56,509,534</u>	<u>57,040,139</u>	<u>56,943,696</u>	<u>(0.17)</u>	<u>100.00</u>
Change in Fund Balance:	(2,995,944)	(1,941,272)	(1,518,165)		
Ending Fund Balance:	4,653,953	7,370,670	5,852,505		
COMMITTED FOR DEBT SERVICE	1,070,000	0	0		
ASSIGNED FOR RETIREMENT:	1,300,000	1,111,500	1,111,500		
ASSIGNED FOR LOST ASSESSMENT APPEALS:	171,710	171,710	171,710		
ASSIGNED FOR TECHNOLOGY:	48,000	48,000	48,000		
UNASSIGNED FUND BALANCE:	<u>2,064,243</u>	<u>6,039,460</u>	<u>4,521,295</u>		
TOTAL FUND BALANCE:	<u>4,653,953</u>	<u>7,370,670</u>	<u>5,852,505</u>		

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2021-22
REVENUE DETAIL BY SOURCE

	2020-21 BUDGET	2020-21 PROJECTED	2021-22 BUDGET	DIFFERENCE	PERCENT CHANGE
REVENUES					
LOCAL SOURCES					
Current Real Estate Tax	35,050,881	35,640,363	36,649,074	1,008,711	2.83
Interim Real Estate Tax	86,327	173,793	86,298	(87,495)	(50.34)
Public Utility Realty Tax	35,000	38,286	38,000	(286)	(0.75)
Earned Income Tax	2,880,650	3,300,000	3,400,000	100,000	3.03
Real Estate Transfer	390,000	508,000	450,000	(58,000)	(11.42)
Delinquent Taxes	352,500	500,000	475,000	(25,000)	(5.00)
Interest on Investments	100,000	100,000	100,000	0	0.00
Admissions	54,000	0	27,000	27,000	0.00
Student Activity Fees	30,000	30,000	30,000	0	0.00
Intermediate Sources - Fed	469,750	493,685	493,685	0	0.00
Access - PCA Generated Funds	50,000	50,000	50,000	0	0.00
Rentals	95,000	15,000	15,000	0	0.00
Tuition	36,500	36,500	36,500	0	0.00
Transportation Fees - L-S Bus	3,500	0	0	0	0.00
Misc. Revenue	70,000	70,000	70,000	0	0.00
Advertising Revenue	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>0</u>	<u>0.00</u>
TOTAL LOCAL SOURCES	<u>39,726,108</u>	<u>40,977,627</u>	<u>41,942,557</u>	<u>964,930</u>	<u>2.35</u>
STATE SOURCES					
Basic Education	4,492,170	4,492,124	4,492,124	0	0.00
Vocational Education	75,000	60,000	60,000	0	0.00
Special Education	1,486,450	1,473,252	1,473,252	0	0.00
Transportation	722,500	747,500	762,450	14,950	2.00
Rentals & Sinking Fund	484,520	571,007	230,014	(340,993)	(59.72)
Nursing, Medical & Dental Services	60,000	60,000	60,000	0	0.00
Property Tax Relief Revenue	634,802	634,802	635,758	956	0.15
Social Security Reimbursement	893,350	881,455	893,356	11,901	1.35
Retirement Reimbursement	4,099,260	3,981,434	4,089,932	108,498	2.73
Ready to Learn Grant - Accountability Block	281,120	281,120	281,120	0	0.00
Safe Schools Grant	10,000	40,000	0	(40,000)	(100.00)
Tuition for Orphans/Private Homes	<u>70,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>	<u>0.00</u>
TOTAL STATE SOURCES	<u>13,309,172</u>	<u>13,262,694</u>	<u>13,018,006</u>	<u>(244,688)</u>	<u>(1.84)</u>
FEDERAL SOURCES					
Title I - Improving Basic Programs	419,610	384,275	406,268	21,993	5.72
Title II - Improving Teacher Quality	58,700	58,700	58,700	0	0.00
County of Lancaster - CARES	0	103,500	0	(103,500)	(100.00)
ESSER - COVID funds	<u>0</u>	<u>312,071</u>	<u>0</u>	<u>(312,071)</u>	<u>(100.00)</u>
TOTAL FEDERAL SOURCES	<u>478,310</u>	<u>858,546</u>	<u>464,968</u>	<u>(393,578)</u>	<u>(45.84)</u>
OTHER FINANCING SOURCES					
Transfer from Capital Reserve	0	0	0	0	0.00
Receipts from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL OTHER FINANCING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL REVENUE & OTHER FINANCING SOURCES:	<u>53,513,590</u>	<u>55,098,867</u>	<u>55,425,531</u>	<u>326,664</u>	<u>0.59</u>

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2021-22
EXPENDITURES BY FUNCTION

	2020-21 BUDGET	2020-21 PROJECTED	2021-22 BUDGET	DIFFERENCE	PERCENT CHANGE
1100 REGULAR INSTRUCTIONAL					
REGULAR INSTRUCTIONAL					
Salaries	13,068,850	12,885,850	13,044,276	158,426	1.23
Benefits	9,179,990	9,076,280	9,241,412	165,132	1.82
Purchased Professional Svcs	14,275	14,275	11,175	(3,100)	(21.72)
Purchased Property Svcs	119,050	119,050	91,865	(27,185)	(22.83)
Other Purchased Svcs	537,815	1,708,945	1,090,900	(618,045)	(36.17)
General Supplies	172,457	172,457	281,748	109,291	63.37
Textbooks	63,255	63,255	296,220	232,965	368.29
Equipment	11,760	20,500	3,500	(17,000)	(82.93)
Dues & Memberships	175	175	100	(75)	(42.86)
TOTAL REGULAR INSTRUCTIONAL:	23,167,627	24,060,787	24,061,196	409	0.00
FEDERAL INSTRUCTIONAL PROGRAMS					
Salaries	348,380	319,820	338,464	18,644	5.83
Benefits	146,960	134,896	144,212	9,316	6.91
Purchased Professional Svcs	1,500	1,500	1,500	-	0.00
Supplies and Textbooks	41,910	41,910	41,910	-	0.00
Equipment	-	-	-	-	0.00
TOTAL FEDERAL PROGRAMS:	538,750	498,126	526,086	27,960	5.61
TOTAL REGULAR INSTRUCTIONAL PROGRAMS:	<u>23,706,377</u>	<u>24,558,913</u>	<u>24,587,282</u>	<u>28,369</u>	<u>0.12</u>
1200 SPECIAL PROGRAMS					
Salaries	3,258,780	3,250,264	3,262,888	12,624	0.39
Benefits	2,261,470	2,336,840	2,429,409	92,569	3.96
Purchased Professional Svcs	2,492,390	2,377,627	2,372,792	(4,835)	(0.20)
Purchased Property Svcs	2,000	2,000	2,000	-	0.00
Other Purchased Svcs	362,000	301,790	311,600	9,810	3.25
Supplies and Textbooks	5,315	5,315	6,600	1,285	24.18
Dues & Memberships	3,000	3,000	3,000	-	0.00
TOTAL SPECIAL PROGRAMS:	<u>8,384,955</u>	<u>8,276,836</u>	<u>8,388,289</u>	<u>111,453</u>	<u>1.35</u>
1300 VOCATIONAL EDUCATION					
VO AG					
Salaries	134,180	136,966	144,303	7,337	5.36
Benefits	93,060	92,314	96,896	4,582	4.96
Purchased Property Svcs	-	-	1,000	1,000	0.00
Other Purchased Svcs	375	375	1,000	625	166.67
Supplies and Textbooks	6,375	6,375	7,000	625	9.80
TOTAL VO AG:	233,990	236,030	250,199	14,169	6.00
CAREER AND TECHNOLOGY CENTER					
Lease Payment	59,525	59,525	59,109	(416)	(0.70)
Tuition	576,000	578,830	572,209	(6,621)	(1.14)
TOTAL CTC:	635,525	638,355	631,318	(7,037)	(1.10)
TOTAL VOCATIONAL ED:	<u>869,515</u>	<u>874,385</u>	<u>881,517</u>	<u>7,132</u>	<u>0.82</u>

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2021-22
EXPENDITURES BY FUNCTION

	2020-21 BUDGET	2020-21 PROJECTED	2021-22 BUDGET	DIFFERENCE	PERCENT CHANGE
1400 OTHER INSTRUCTIONAL PROGRAMS					
HOMEBOUND INSTRUCTION					
Salaries	10,000	10,000	10,000	-	0.00
Benefits	4,220	4,216	4,259	43	1.02
Tuition - Spec Schools	19,800	19,800	19,800	-	0.00
TOTAL HOMEBOUND:	<u>34,020</u>	<u>34,016</u>	<u>34,059</u>	43	0.13
COURT PLACED PROGRAMS					
Tuition - Spec Schools	58,300	55,520	55,638	118	0.21
TOTAL COURT PLACED PROG:	<u>58,300</u>	<u>55,520</u>	<u>55,638</u>	118	0.21
ESL					
Salaries	124,130	124,131	127,961	3,830	3.09
Benefits	86,050	83,647	88,391	4,744	5.67
Purchased Professional Svcs	1,280	1,280	1,280	-	0.00
Supplies and Textbooks	1,600	1,600	1,600	-	0.00
TOTAL ESL	<u>213,060</u>	<u>210,658</u>	<u>219,232</u>	8,574	4.07
ALTERNATIVE EDUCATION					
Salaries	3,650	1,650	1,650	-	0.00
Benefits	1,530	695	703	8	1.15
Contracted Professional Services	40,000	44,250	44,250	-	0.00
Equipment	-	-	-	-	0.00
TOTAL ALTERNATIVE EDUCATION:	<u>45,180</u>	<u>46,595</u>	<u>46,603</u>	8	0.02
TOTAL OTHER INSTRUCT PROG:	<u>350,560</u>	<u>346,789</u>	<u>355,532</u>	<u>8,743</u>	<u>2.52</u>
TOTAL 1000 - INSTRUCTIONAL PROGRAMS	<u>33,311,407</u>	<u>34,056,923</u>	<u>34,212,620</u>	<u>155,697</u>	<u>0.46</u>
2100 SUPPORT SERVICES - PUPIL PERSONNEL					
GUIDANCE SERVICES					
Salaries	676,680	677,151	664,113	(13,038)	(1.93)
Benefits	469,510	456,589	465,247	8,658	1.90
Purchased Professional Svcs	13,120	13,120	15,000	1,880	14.33
Other Purchased Svcs	50	50	50	-	0.00
Supplies and Textbooks	2,038	2,038	3,973	1,935	94.95
Dues & Memberships	-	-	-	-	0.00
TOTAL GUIDANCE:	<u>1,161,398</u>	<u>1,148,948</u>	<u>1,148,383</u>	(565)	(0.05)
STUDENT APPRAISAL & SPECIAL SERVICES					
Salaries	302,150	306,915	314,053	7,138	2.33
Benefits	209,630	206,919	217,036	10,117	4.89
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>528,970</u>	<u>531,024</u>	<u>548,279</u>	17,255	3.25

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2021-22
EXPENDITURES BY FUNCTION

	2020-21 BUDGET	2020-21 PROJECTED	2021-22 BUDGET	DIFFERENCE	PERCENT CHANGE
ATTENDANCE SERVICES					
Purchased Professional Svcs	750	750	250	(500)	(66.67)
TOTAL ATTENDANCE SVCS:	750	750	250	(500)	(66.67)
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	251,160	220,787	225,311	4,524	2.05
Benefits	174,130	148,795	155,651	6,856	4.61
TOTAL SPEECH & PATHOLOGY:	425,290	369,582	380,962	11,380	3.08
SOCIAL WORKER					
Salaries	80,160	82,185	84,293	2,108	2.56
Benefits	55,510	55,320	58,165	2,845	5.14
TOTAL SOCIAL WORKER:	135,670	137,505	142,458	4,953	3.60
STUDENT ACCOUNTING:					
Salaries	46,640	46,987	48,397	1,410	3.00
Benefits	32,460	31,777	33,544	1,767	5.56
Purchased Professional Svcs	7,000	8,000	8,000	-	0.00
Other Purchased Services	4,500	4,500	4,500	-	0.00
TOTAL STUDENT ACCOUNTING:	90,600	91,264	94,441	3,177	3.48
TOTAL PUPIL SUPPORT:	<u>2,351,678</u>	<u>2,288,073</u>	<u>2,323,773</u>	<u>35,700</u>	<u>1.56</u>
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
LIBRARY SERVICES					
Salaries	261,100	250,293	257,325	7,032	2.81
Benefits	181,610	169,190	178,274	9,084	5.37
Purchased Professional Svcs	525	525	700	175	33.33
Other Purchased Svcs	50	50	50	-	0.00
Supplies and Textbooks	15,593	15,593	19,805	4,212	27.01
TOTAL LIBRARY:	458,878	435,651	456,154	20,503	4.71
CURRICULUM DEVELOPMENT/SPECIAL EDUCATION SUPERVISION					
Salaries	160,980	131,944	159,201	27,257	20.66
Benefits	80,140	77,900	82,254	4,354	5.59
Purchased Professional Svcs	52,500	52,500	52,500	-	0.00
Other Purchased Svcs	2,250	2,250	2,250	-	0.00
Supplies and Books	4,175	4,175	4,175	-	0.00
Software	11,250	11,250	11,250	-	0.00
Equipment	37,500	37,500	37,500	-	0.00
Membership Dues	1,200	1,200	1,200	-	0.00
TOTAL CURRICULUM:	349,995	318,719	350,330	31,611	9.92
INSTRUCT STAFF DEVELOPMENT SVCS					
Benefits (Tuition)	237,375	237,375	241,475	4,100	1.73
TOTAL INSTRUCT STAFF DEV SVCS:	237,375	237,375	241,475	4,100	1.73
TOTAL INSTRUCTIONAL SUPPORT:	<u>1,046,248</u>	<u>991,745</u>	<u>1,047,959</u>	<u>56,214</u>	<u>5.67</u>

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2021-22
EXPENDITURES BY FUNCTION

	2020-21 BUDGET	2020-21 PROJECTED	2021-22 BUDGET	DIFFERENCE	PERCENT CHANGE
2300 SUPPORT SERVICES - ADMINISTRATION					
BOARD SECRETARY					
Purchased Professional Svcs	28,500	28,500	28,500	-	0.00
Other Purchased Svcs	12,500	7,700	7,700	-	0.00
Supplies and Textbooks	60	60	60	-	0.00
Dues and Memberships	12,000	12,000	12,000	-	0.00
TOTAL BOARD SECRETARY:	<u>53,060</u>	<u>48,260</u>	<u>48,260</u>	-	0.00
TAX ASSESSMENT					
Salaries	24,440	26,482	27,276	794	3.00
Benefits	17,080	17,975	18,971	996	5.54
Purchased Professional Svcs	112,690	90,360	89,500	(860)	(0.95)
Other Purchased Svcs	4,650	4,650	4,650	-	0.00
TOTAL TAX ASSESSMENT:	<u>158,860</u>	<u>139,467</u>	<u>140,397</u>	930	0.67
LEGAL SERVICES					
Purchased Professional Svcs	95,000	95,000	95,000	-	0.00
TOTAL LEGAL SERVICES:	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>	-	0.00
SUPERINTENDENT SERVICES					
Salaries	477,520	478,764	493,067	14,303	2.99
Benefits	327,200	319,001	335,968	16,967	5.32
Purchased Professional Svcs	2,520	2,520	2,520	-	0.00
Other Professional Svcs	16,658	16,658	16,658	-	0.00
Supplies and Textbooks	8,775	8,775	8,775	-	0.00
Dues and Memberships	1,200	1,200	1,200	-	0.00
TOTAL SUPERINTENDENT SVCS:	<u>833,873</u>	<u>826,918</u>	<u>858,188</u>	31,270	3.78
PUBLIC RELATIONS					
Salaries	56,700	56,698	58,399	1,701	3.00
Benefits	39,270	38,164	40,298	2,134	5.59
District Newsletter	14,000	14,000	14,000	-	0.00
Supplies	2,500	2,500	2,500	-	0.00
TOTAL PUBLIC RELATIONS:	<u>112,470</u>	<u>111,362</u>	<u>115,197</u>	3,835	3.44
PRINCIPAL SERVICES:					
Salaries	1,092,480	1,056,982	1,087,950	30,968	2.93
Benefits	765,750	720,448	759,696	39,248	5.45
Purchased Svcs	7,226	7,226	8,000	774	10.71
Supplies and Textbooks	12,600	12,600	15,875	3,275	25.99
Dues and Memberships	4,100	4,100	5,000	900	21.95
TOTAL PRINCIPAL SVCS:	<u>1,882,156</u>	<u>1,801,356</u>	<u>1,876,521</u>	75,165	4.17
TOTAL ADMINISTRATION:	<u>3,135,419</u>	<u>3,022,363</u>	<u>3,133,563</u>	<u>111,200</u>	<u>3.68</u>

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2021-22
EXPENDITURES BY FUNCTION

	2020-21 BUDGET	2020-21 PROJECTED	2021-22 BUDGET	DIFFERENCE	PERCENT CHANGE
2400 SUPPORT SERVICES - PUPIL HEALTH					
MEDICAL SERVICES					
Purchased Professional Svcs	5,400	5,400	5,400	-	0.00
TOTAL MEDICAL SVCS:	<u>5,400</u>	<u>5,400</u>	<u>5,400</u>	-	0.00
DENTAL SERVICES					
Purchased Professional Svcs	980	980	980	-	0.00
Supplies	50	50	50	-	0.00
TOTAL DENTAL SERVICES:	<u>1,030</u>	<u>1,030</u>	<u>1,030</u>	-	0.00
NURSING SERVICES					
Salaries	345,390	345,083	361,190	16,107	4.67
Benefits	239,680	232,721	249,674	16,953	7.28
Other Purchased Svcs	150	150	150	-	0.00
Supplies and Textbooks	15,450	15,450	15,600	150	0.97
TOTAL NURSING SERVICES:	<u>600,670</u>	<u>593,404</u>	<u>626,614</u>	33,210	5.60
TOTAL PUPIL HEALTH SVCS:	<u>607,100</u>	<u>599,834</u>	<u>633,044</u>	<u>33,210</u>	<u>5.54</u>
2500 BUSINESS SERVICES					
Salaries	308,700	310,439	311,179	740	0.24
Benefits	214,420	209,552	215,312	5,760	2.75
Purchased Professional Svcs	42,000	45,000	45,000	-	0.00
Purchased Property Svcs	5,000	6,000	4,435	(1,565)	(26.08)
Other Purchased Svcs	4,600	4,600	4,600	-	0.00
Supplies and Textbooks	5,470	5,470	5,470	-	0.00
Dues and Memberships	900	900	900	-	0.00
TOTAL BUSINESS SERVICES:	<u>581,090</u>	<u>581,961</u>	<u>586,896</u>	<u>4,935</u>	<u>0.85</u>
2600 OPERATION & MAINTENANCE OF PLANT SERVICES					
MAINTENANCE SERVICES					
Salaries	1,437,000	1,442,738	1,480,907	38,169	2.65
Benefits	964,550	919,351	993,651	74,300	8.08
Purchased Property Svcs	458,150	410,504	411,913	1,409	0.34
Other Purchased Svcs	226,870	237,880	246,144	8,264	3.47
Utilities	616,550	599,150	599,150	-	0.00
Supplies	207,650	207,650	207,650	-	0.00
Equipment	20,122	20,122	35,200	15,078	74.93
Dues and Memberships	223	223	223	-	0.00
Property Tax - Strasburg Elementary - rental property	5,760	-	-	-	0.00
TOTAL MAINTENANCE SERVICES:	<u>3,936,875</u>	<u>3,837,618</u>	<u>3,974,838</u>	137,220	3.58
CROSSING GUARDS/SCHOOL RESOURCE OFFICER					
Purchased Professional Svcs	126,120	117,000	122,250	5,250	4.49
TOTAL CROSSING GUARDS/RESOURCE OFFICER:	<u>126,120</u>	<u>117,000</u>	<u>122,250</u>	5,250	4.49
TOTAL OPERATION & MAINTENANCE SVCS:	<u>4,062,995</u>	<u>3,954,618</u>	<u>4,097,088</u>	<u>142,470</u>	<u>3.60</u>

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2021-22
EXPENDITURES BY FUNCTION

	2020-21 BUDGET	2020-21 PROJECTED	2021-22 BUDGET	DIFFERENCE	PERCENT CHANGE
2700 STUDENT TRANSPORTATION					
STUDENT TRANSPORTATION					
Salaries	247,250	224,637	213,430	(11,207)	(4.99)
Benefits	171,640	151,563	152,351	788	0.52
Purchased Professional Svcs	4,500	4,500	4,500	-	0.00
Purchased Property Svcs	25,000	75,000	75,000	-	0.00
Other Purchased Svcs	1,400,254	1,400,254	1,427,650	27,396	1.96
Supplies and Textbooks	10,100	10,100	10,100	-	0.00
Equipment	-	-	-	-	0.00
Dues and Memberships	110	110	110	-	0.00
TOTAL STUDENT TRANSPORTATION:	<u>1,858,854</u>	<u>1,866,164</u>	<u>1,883,141</u>	<u>16,977</u>	<u>0.91</u>
2800 SUPPORT SERVICES - CENTRAL					
TECHNOLOGY SERVICES					
Salaries	426,580	424,449	437,182	12,733	3.00
Benefits	327,990	305,012	330,110	25,098	8.23
Purchased Professional Svcs	86,000	86,000	82,000	(4,000)	(4.65)
Purchased Property Svcs	35,000	35,000	30,000	(5,000)	(14.29)
Other Purchased Svcs	7,500	7,500	3,000	(4,500)	(60.00)
Supplies and Textbooks	26,900	26,900	18,400	(8,500)	(31.60)
Software	215,000	215,000	235,000	20,000	9.30
Equipment	324,000	324,000	416,000	92,000	28.40
Dues and Memberships	200	200	200	-	0.00
TOTAL TECHNOLOGY SERVICES:	<u>1,449,170</u>	<u>1,424,061</u>	<u>1,551,892</u>	<u>127,831</u>	<u>8.98</u>
HUMAN RESOURCES					
Salaries	31,450	31,907	32,864	957	3.00
Benefits	21,920	21,596	22,797	1,201	5.56
Purchased Professional Svcs	1,550	1,550	1,550	-	0.00
Other Purchased Svcs	-	-	-	-	0.00
Supplies and Textbooks	-	-	-	-	0.00
Dues and Memberships	330	330	330	-	0.00
TOTAL HUMAN RESOURCES	<u>55,250</u>	<u>55,383</u>	<u>57,541</u>	<u>2,158</u>	<u>3.90</u>
TOTAL SUPPORT SERVICES-CENTRAL:	<u>1,504,420</u>	<u>1,479,444</u>	<u>1,609,433</u>	<u>129,989</u>	<u>8.79</u>
2900 OTHER SUPPORT SERVICES					
Other Purchased Services	27,400	27,400	27,400	-	0.00
TOTAL OTHER SUPPORT SVCS:	<u>27,400</u>	<u>27,400</u>	<u>27,400</u>	<u>-</u>	<u>0.00</u>
TOTAL 2000 - SUPPORT SERVICES	<u>15,175,204</u>	<u>14,811,602</u>	<u>15,342,297</u>	<u>530,695</u>	<u>3.58</u>

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2021-22
EXPENDITURES BY FUNCTION

	2020-21 BUDGET	2020-21 PROJECTED	2021-22 BUDGET	DIFFERENCE	PERCENT CHANGE
3200 STUDENT ACTIVITIES					
SCHOOL SPONSORED STUDENT ACTIVITIES					
Salaries	110,300	108,210	108,210	-	0.00
Benefits	46,950	45,622	46,086	464	1.02
PAC Purchased Professional Svcs	2,000	2,000	2,000	-	0.00
Other Purchased Svcs	8,423	8,423	11,230	2,807	33.33
PAC Supplies	2,500	2,500	2,500	-	0.00
Student Activities Supplies	-	-	1,000	-	0.00
PAC Equipment	26,000	26,000	26,000	-	0.00
Dues and Memberships	3,615	3,615	4,820	1,205	33.33
	<u>199,788</u>	<u>196,370</u>	<u>201,846</u>	<u>5,476</u>	<u>2.79</u>
ATHLETICS					
Salaries	470,280	462,274	467,069	4,795	1.04
Benefits	325,750	235,156	242,469	7,313	3.11
Purchased Professional Svcs	66,070	66,070	62,000	(4,070)	(6.16)
Purchased Property Svcs	25,000	25,000	20,000	(5,000)	(20.00)
Other Purchased Svcs	71,430	71,430	54,750	(16,680)	(23.35)
Supplies	41,250	41,250	62,000	20,750	50.30
Equipment	5,543	5,543	-	(5,543)	(100.00)
Dues and Memberships	5,000	5,000	10,000	5,000	100.00
TOTAL ATHLETICS:	<u>1,010,323</u>	<u>911,723</u>	<u>918,288</u>	<u>6,565</u>	<u>0.72</u>
TOTAL ACTIVITIES:	<u>1,210,111</u>	<u>1,108,093</u>	<u>1,120,134</u>	<u>12,041</u>	<u>1.09</u>
3300 COMMUNITY SERVICES					
Grants to Community Organizations	6,000	6,000	6,000	-	0.00
TOTAL COMMUNITY SVCS:	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>0.00</u>
3400 SCHOLARSHIPS AND AWARDS					
Student Scholarships and Awards	1,750	1,750	1,750	-	0.00
TOTAL COMMUNITY SVCS:	<u>1,750</u>	<u>1,750</u>	<u>1,750</u>	<u>-</u>	<u>0.00</u>
TOTAL 3000 - NON-INSTRUCTIONAL SERVICES	<u>1,217,861</u>	<u>1,115,843</u>	<u>1,127,884</u>	<u>12,041</u>	<u>1.08</u>
5000 OTHER FINANCING USES					
DEBT SERVICE					
Interest Payments	262,400	212,771	217,820	5,049	2.37
Principal Payments	5,773,000	6,843,000	1,675,000	(5,168,000)	(75.52)
TOTAL DEBT SERVICE:	6,035,400	7,055,771	1,892,820	(5,162,951)	(73.17)
CAPITAL RESERVE FUND TRANSFER	-	-	3,888,075	3,888,075	
BUDGETARY RESERVE					
Other Financing Uses	769,662	-	480,000	480,000	
TOTAL BUDGETARY RESERVE:	769,662	-	480,000	480,000	
TOTAL 5000 - OTHER FINANCING USES:	<u>6,805,062</u>	<u>7,055,771</u>	<u>6,260,895</u>	<u>(794,876)</u>	<u>(11.27)</u>
TOTAL GENERAL FUND BUDGET:	56,509,534	57,040,139	56,943,696	(96,443)	(0.17)
CHANGE IN FUND BALANCE:	(2,995,944)	(1,941,272)	(1,518,165)		

CAPITAL PROJECTS DETAIL

2020-21 through 2025-26

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

Project Location and Description	Note 1		Note 2			
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Beginning Balance (acct 32-0850)	2,974,381	2,113,561	2,139,636	5,946,245	8,652,654	12,999,063
Revenue						
Transfer from General Fund - Note 3	0	0	0	0	0	0
Transfer from GF due to debt reduction	0	3,888,075	4,972,409	4,972,409	4,972,409	4,972,409
Interest Earnings	5,000	10,000	30,000	30,000	30,000	30,000
Proceeds from Borrowing	0	0	0	0	0	0
Total Fund Available for Projects:	<u>2,979,381</u>	<u>6,011,636</u>	<u>7,142,045</u>	<u>10,948,654</u>	<u>13,655,063</u>	<u>18,001,472</u>
Total Expenditures	<u>865,820</u>	<u>3,872,000</u>	<u>1,195,800</u>	<u>2,296,000</u>	<u>656,000</u>	<u>656,000</u>
Ending Balance	<u>2,113,561</u>	<u>2,139,636</u>	<u>5,946,245</u>	<u>8,652,654</u>	<u>12,999,063</u>	<u>17,345,472</u>

Notes

- 1 Debt reduction of \$3,888,075 in 2021-22
- 2 Total reduction of \$4,972,409 in 2022-23 and beyond. District is working on Long-Range Planning incl. Debt Service to support Plan
- 3 General fund surplus historically transferred to Cap. Res. since outcome for remaining years is not known, no transfers shown.

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

Long-Range Planning - FS	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Professional Services - TBD	500,000	500,000	500,000	500,000	500,000	500,000
Total:	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>

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

Outside Athletic Master Plan	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Principal and Interest on Field 2 Borrowing	53,320	2,048,200				
Stage 4 Projects - per Field Study						
Practice Football Field Renovation			30,000			
Lights on Varsity Softball Field			203,000			
Renovate Stadium Fieldhouse - FS						
Turf Repl. \$430-450,000 est per field 2029-2031						
Total:	53,320	2,048,200	233,000	0	0	0

Hans Herr Elementary	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Paint media center - FS						
Install Sound baffles in the gym	6,000					
Replace cooling tower		95,000				
Upgrade video camera system - FS						
Install cameras bus loop, playground, 3rd gr - FS						
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:	16,000	230,000	10,000	10,000	10,000	10,000

Martin Meylin Middle School	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Replace the front entry steps and concrete landing - FS						
Grand Hallway floor replacement - FS			90,000			
Paint the LGI Room - FS						
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				1,600,000		
Siemens panel upgrade	10,000	10,000	10,000	10,000	10,000	10,000
Total:	10,000	175,000	100,000	1,610,000	10,000	10,000

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

High School	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Replace lights (Rm: 227,229,231,233,234,236) - FS						
Repair terrazzo floor in several areas - FS						
Rebuild Skylight in Media Center	25,000					
Replace building loop hot water heater - FS						
Lower brick wall by band entry - FS						
Replace cooling tower - FS		95,000				
Plaster repairs	3,000	3,000	3,000	3,000	3,000	3,000
Roof repairs and maintenance - FS	10,000	10,000	10,000	10,000	10,000	10,000
Rebuild Trane Chiller - FS		70,000				
Siemens panel upgrade	10,000	10,000	10,000	10,000	10,000	10,000
Total:	48,000	188,000	23,000	23,000	23,000	23,000

Strasburg Elementary - FS	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Roof Maintenance - FS	5,000	5,000	5,000	5,000	5,000	5,000
Playground repairs and mulch - FS	5,000	5,000	5,000	5,000	5,000	5,000
Re-gasket boiler - FS				10,000		
Total:	10,000	10,000	10,000	20,000	10,000	10,000

Lampeter Elementary	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Roof maintenance - FS	5,000	5,000	5,000	5,000	5,000	5,000
Replace Florida Heat Pumps - FS	30,000	40,000	40,000	50,000	50,000	50,000
Upgrade video camera system - FS						
Concrete work - FS						
Playground poured rubber surface		189,000				
Total:	35,000	234,000	45,000	55,000	55,000	55,000

Walnut Run Elementary - FS	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Repoint foundation and brickwork - FS			36,000			
Total:	0	0	36,000	0	0	0

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

Campus	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
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	20,000	20,000	100,000	20,000	20,000	20,000
Asphalt Walkway to ball fields			30,000			
Total:	45,000	120,000	140,000	35,000	30,000	30,000

Technology Projects	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Field wireless connection - FS			6,100			
Field cameras - FS			3,200			
WAN Upgrade - FS	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		270,000				
Wireless replacement to Strasburg Elem - FS		3,800				
Total:	25,000	298,800	34,300	0	0	0

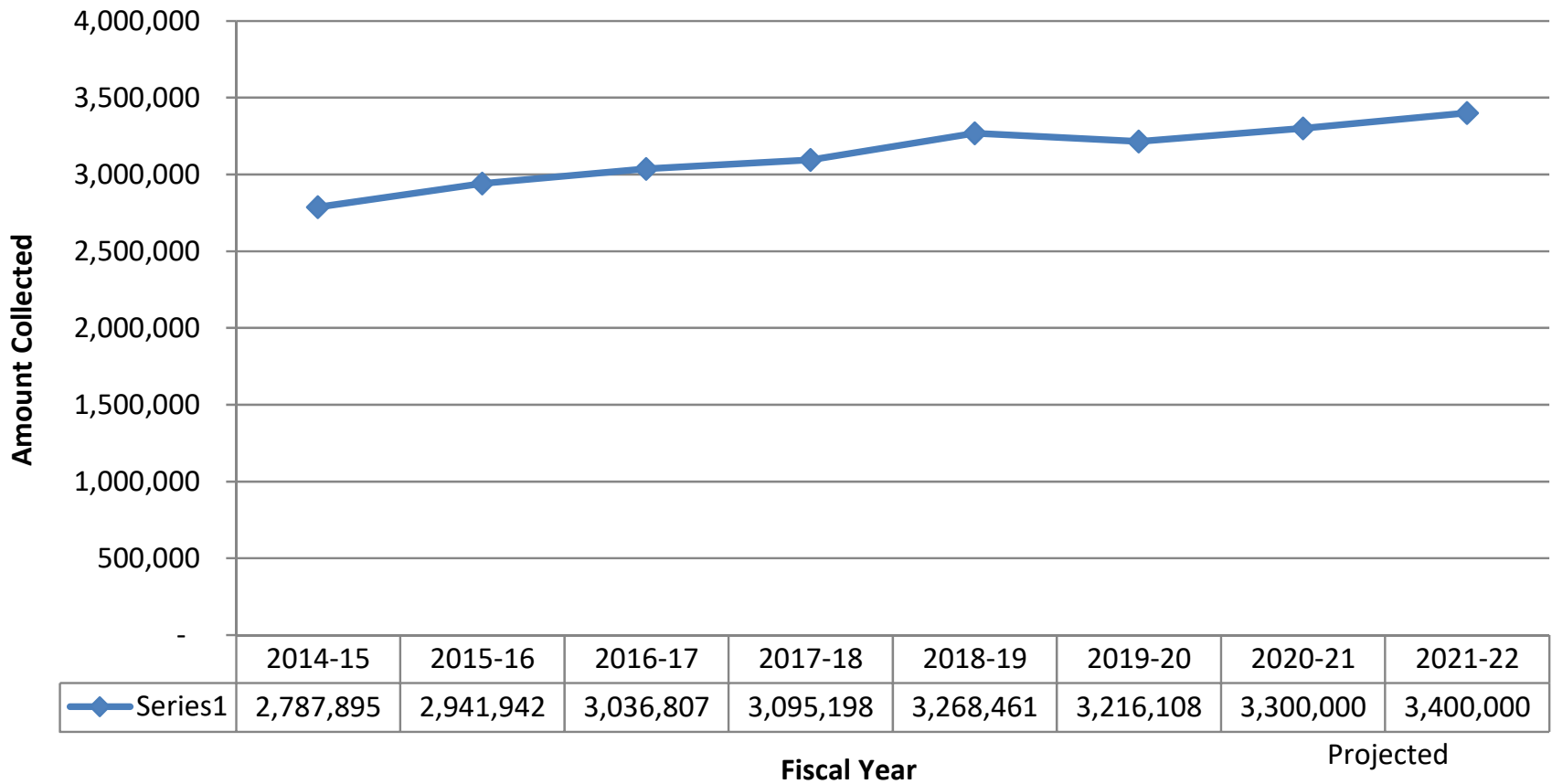
LAMPETER-STRASBURG SCHOOL DISTRICT
2019-20 through 2024-25 Capital Reserve Budget

Cafeteria Projects	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Lampeter Elementary						
Replace freezer compressor		7,500				
Replace refrigerator compressor			7,500			
Install new outside freezer	24,500					
Hans Herr						
Replace one roll-through refrigerator	8,000	8,000				
Replace two roll through warmers		16,000				
Replace compressor in walk-in refrig. & freezer	9,000					
Martin Meylin						
Replace dishwasher	40,000					
Replace roll-through refrigerator			8,000			
Add a second walk-in freezer - FS				25,000		
Replace compressor in freezer & refrigerator		15,000				
High School						
Replace two old milk coolers	10,000					
Replace one display beverage cooler	18,000					
Replace two roll-through refrigerators			16,000			
Replace roll-through warmer		7,500				
Replace compressor in walk-in cooler & freezer			15,000			
All Kitchens						
Preventive maintenance on equipment	14,000	14,000	18,000	18,000	18,000	18,000
Total Cafeteria Projects:	123,500	68,000	64,500	43,000	18,000	18,000
Total Capital Reserve Project Costs:	865,820	3,872,000	1,195,800	2,296,000	656,000	656,000
Ending Fund Balance:	2,113,561	2,139,636	5,946,245	8,652,654	12,999,063	17,345,472

APPENDIX

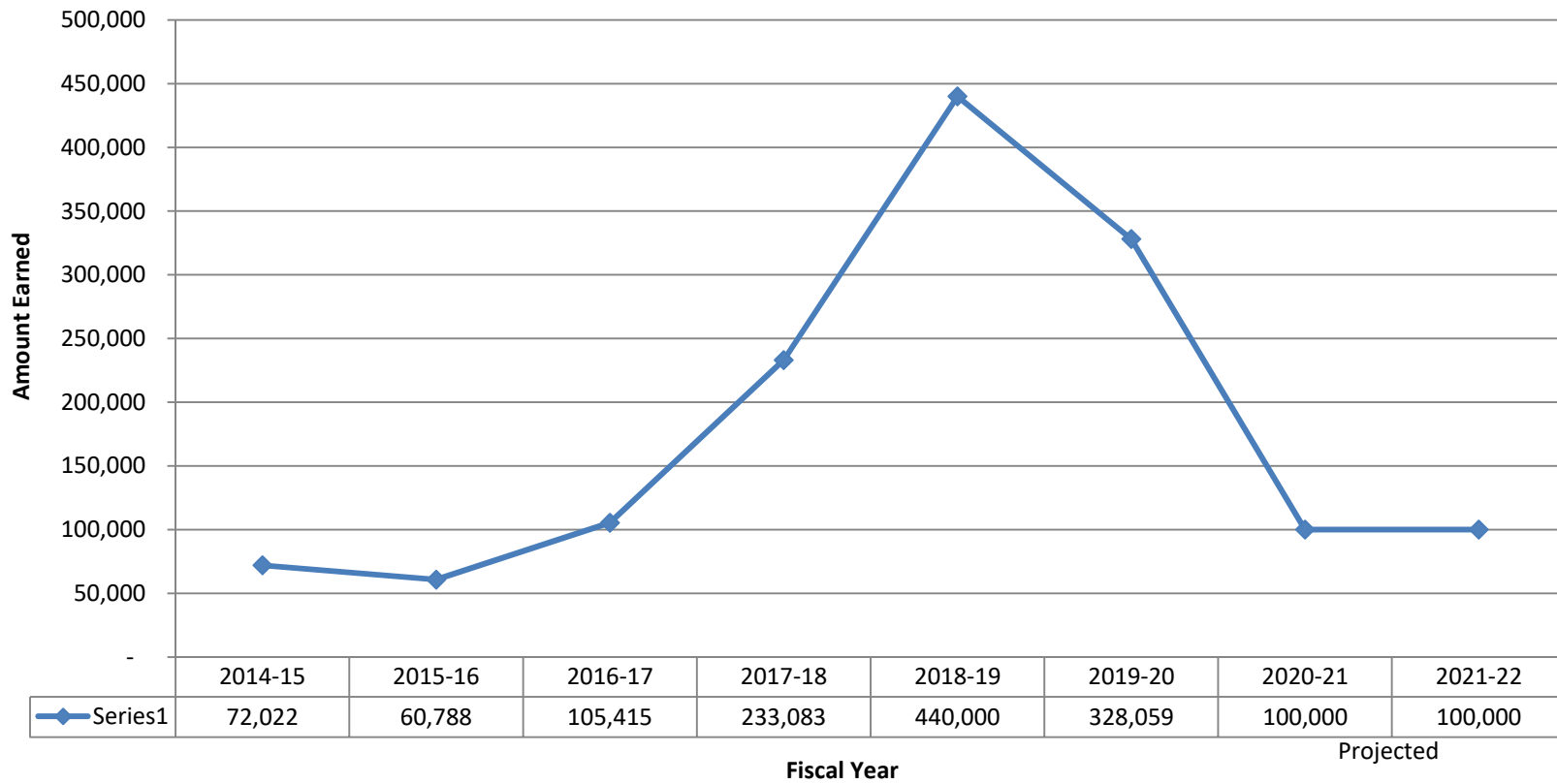
Revenues

Lancaster County Earned Income Tax:



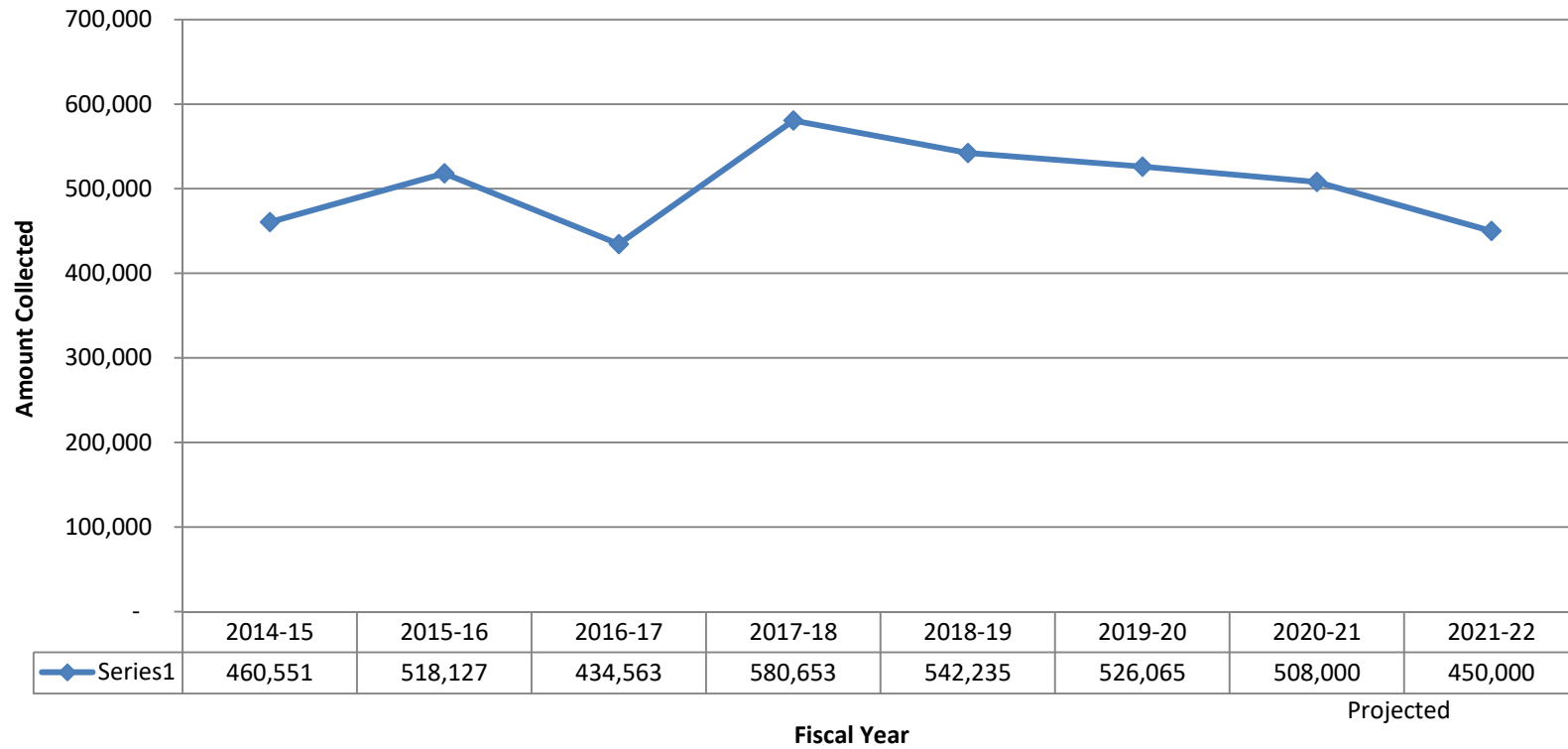
Revenues

Earnings on Investments:



Revenues

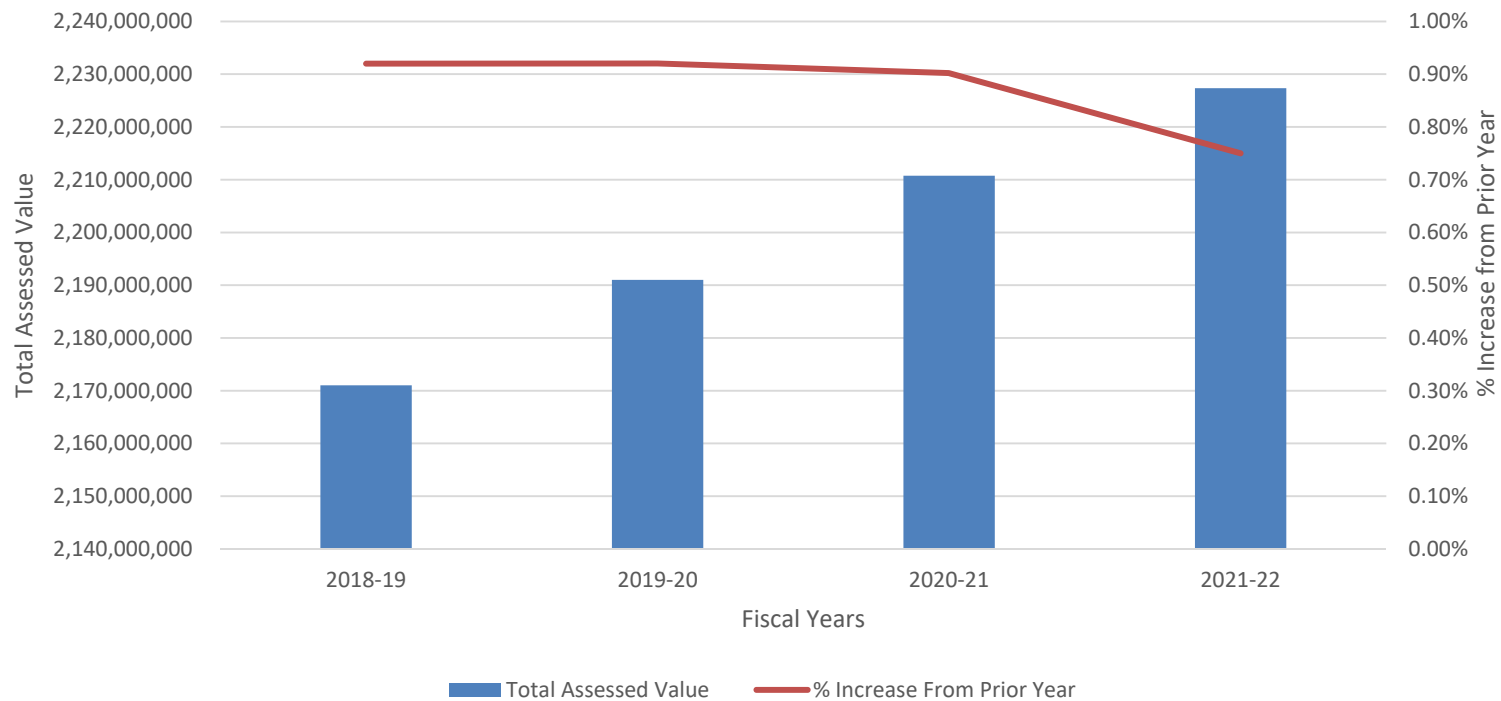
Real Estate Transfer Tax:



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

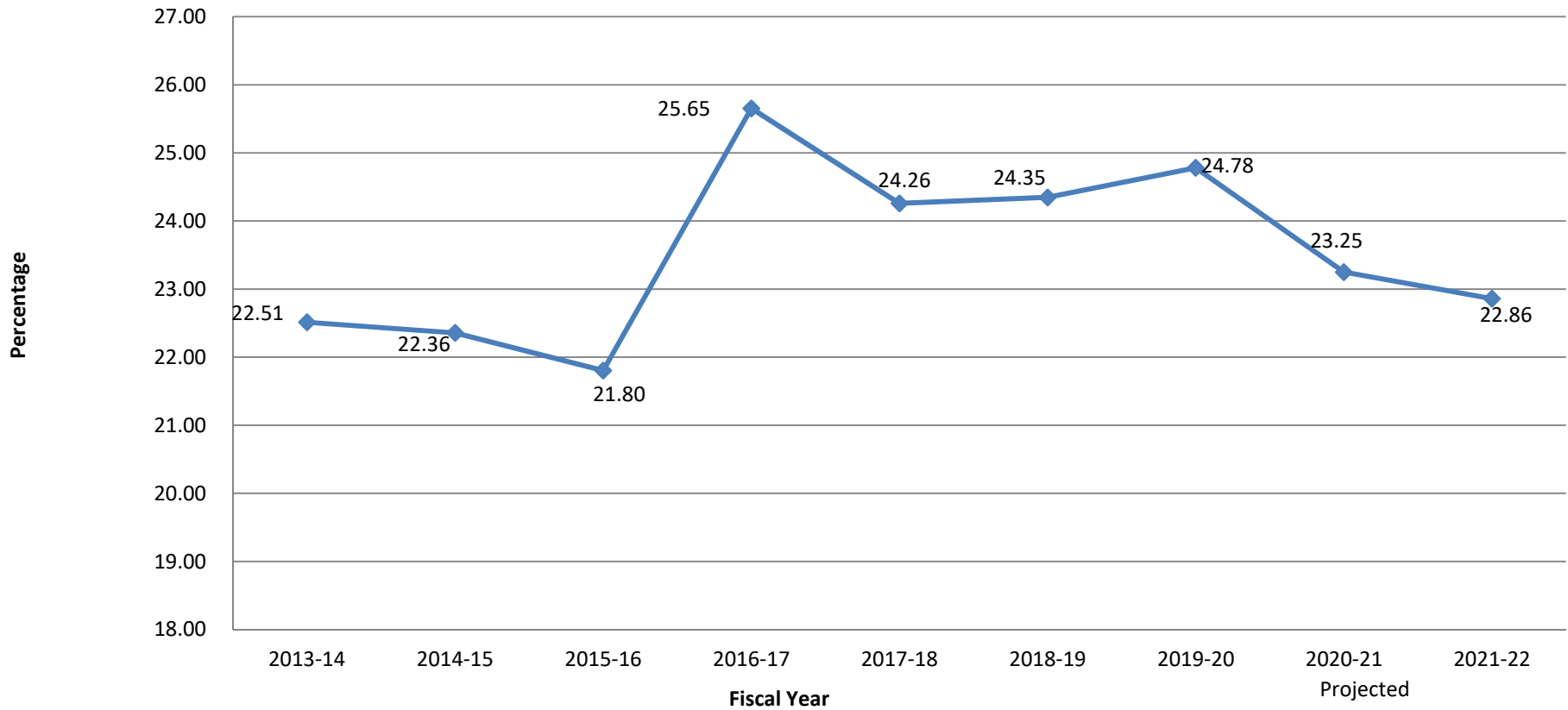
Growth of Real Estate Taxable Assessments:



- 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 taxable assessment equaled \$2,210,761,300 with a growth rate of 0.90%
- 2021-22 budgeted taxable assessment equals \$2,227,342,010 with a growth rate of 0.75%

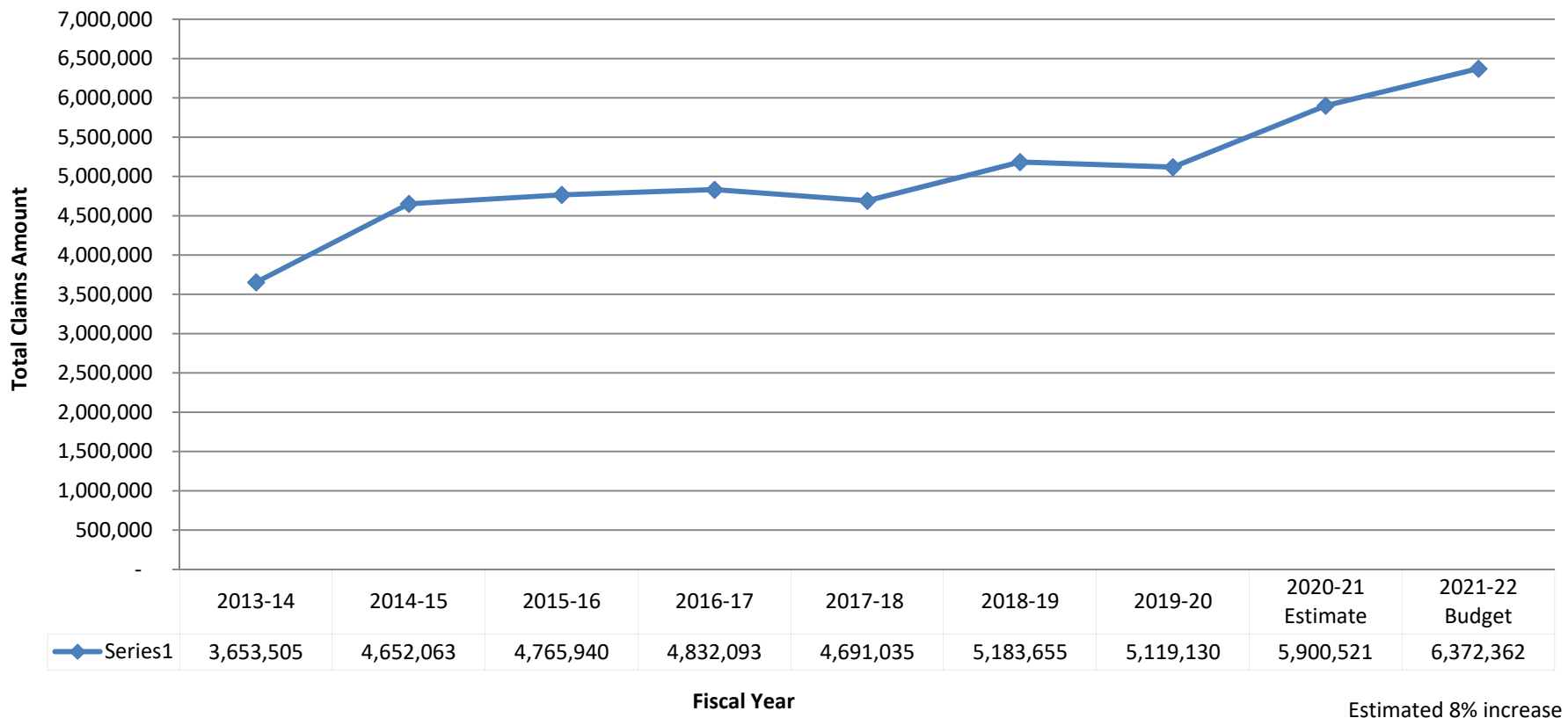
Revenues

State Subsidies as a percentage of total Expenditures:



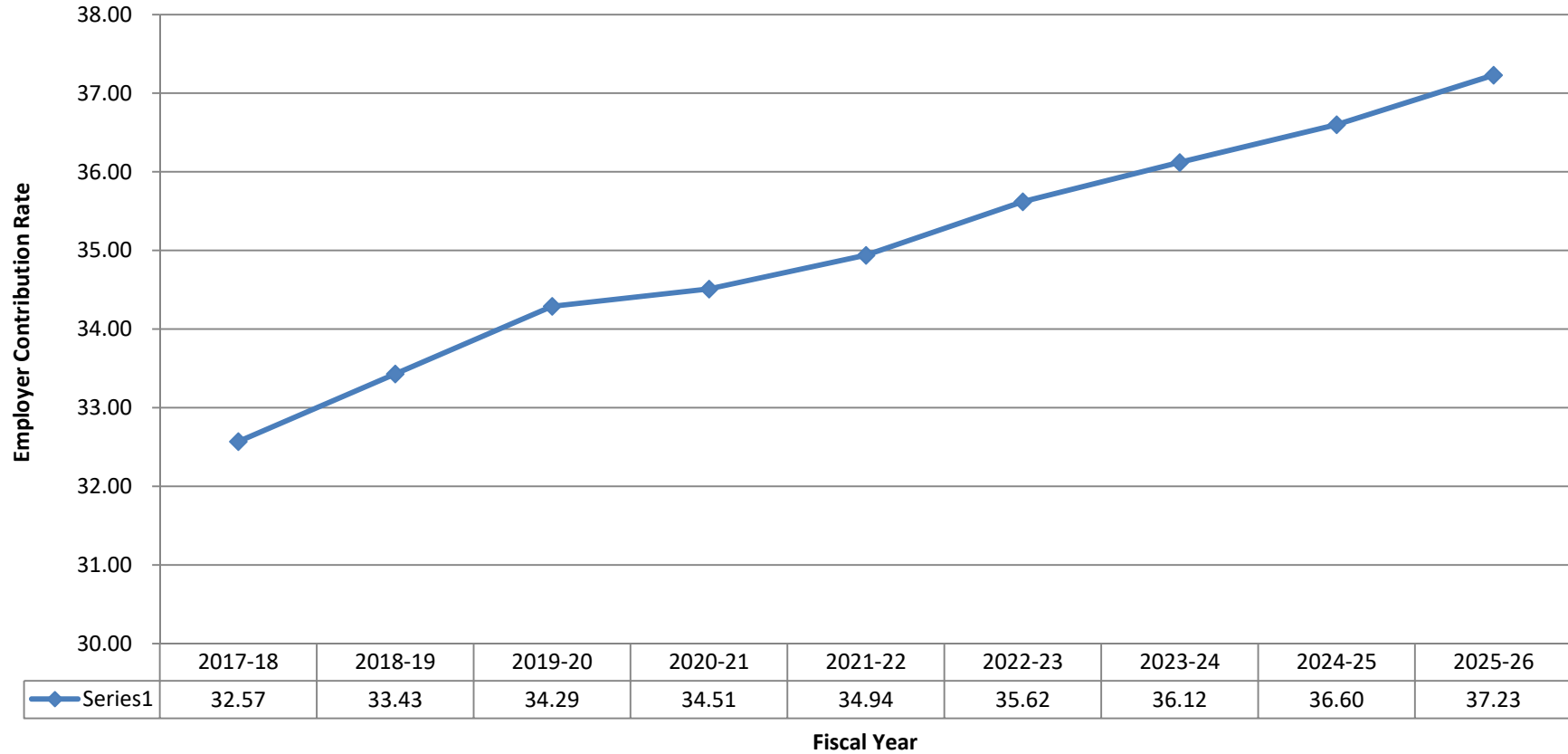
2016-17 State Revenue includes deferred Plan Con Subsidy from 2015-16.

Increases in Health Care Expense



Average annual percent increase for the above is 7.60%. Employees on the L-S plan contribute approximately 13% to the total cost of the health plan.

Projected PSERS Pension Fund Employer Contribution Rates:



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

Historical Millage Rate Increases

	Fiscal Year										Averages	
	<u>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>2020-21</u>	<u>10-yr Avg</u>	<u>5-yr Avg</u>
Act 1 Base Index	1.40	1.70	1.70	2.10	1.90	2.40	2.50	2.40	2.30	2.60	2.10	2.44
Act 1 Adjusted Index for L-S	1.60	1.70	2.00	2.50	2.20	2.80	2.90	2.80	2.70	3.00	2.42	2.84
Percent Increase in L-S Millage	1.60	1.70	*1.90	0.90	1.30	1.90	1.50	1.50	1.70	0.00	1.40	1.32
Avg Increase Lancaster Cty Districts	1.45	2.36	2.16	2.03	1.71	2.79	2.22	2.15	2.15	0.87	1.99	2.04

- 10 out of 10 years – L-S was below or at the index.
- 9 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 – 2019-20

DISTRICT	INSTRUCT		SUPPORT		NONINSTR		FACILITIES		OTHER		TOTAL	RANK
	1000	RANK	2000	RANK	3000	RANK	4000	RANK	5000	RANK		
Cocalico	\$11,859.06	14	\$5,554.83	13	\$442.16	15	\$0.00	1	\$2,242.90	12	\$20,098.95	14
Columbia	\$11,315.82	12	\$4,796.20	8	\$215.06	1	\$0.00	1	\$1,969.54	8	\$18,296.63	10
Conestoga	\$10,881.14	11	\$4,185.65	1	\$372.80	12	\$0.72	12	\$1,356.84	4	\$16,797.14	3
Donegal	\$10,414.65	8	\$4,207.09	2	\$266.51	6	\$0.00	1	\$1,995.90	9	\$16,884.15	6
Elanco	\$9,891.99	4	\$6,590.40	15	\$372.32	11	\$299.66	16	\$1,752.25	6	\$18,906.62	12
Elizabethht	\$10,440.26	9	\$4,621.17	6	\$313.67	7	\$0.00	1	\$1,094.90	1	\$16,470.01	2
Ephrata	\$9,660.46	3	\$5,158.92	11	\$368.75	10	\$0.00	1	\$1,622.07	5	\$16,810.21	4
Hempfield	\$11,402.01	13	\$4,399.65	4	\$262.98	4	\$0.00	1	\$1,217.75	2	\$17,282.40	8
L-S	\$10,342.49	7	\$4,755.06	7	\$355.23	9	\$0.00	1	\$2,026.27	10	\$17,479.05	9
Manheim C	\$10,512.79	10	\$5,105.18	10	\$394.41	14	\$0.00	1	\$2,679.50	15	\$18,691.88	11
Manheim T	\$9,105.22	1	\$4,897.40	9	\$263.94	5	\$6.68	13	\$2,546.55	14	\$16,819.79	5
Penn Man	\$9,557.91	2	\$4,377.10	3	\$254.83	3	\$0.00	1	\$2,057.96	11	\$16,247.80	1
Pequea Va	\$13,981.77	16	\$8,457.31	16	\$532.59	16	\$0.00	1	\$2,482.91	13	\$25,454.58	16
SDL	\$12,823.79	15	\$6,495.42	14	\$217.12	2	\$205.82	15	\$1,825.30	7	\$21,567.46	15
Solanco	\$9,927.51	5	\$5,425.05	12	\$317.78	8	\$0.00	1	\$1,345.64	3	\$17,015.98	7
Warwick	\$10,158.73	6	\$4,581.34	5	\$377.55	13	\$168.29	14	\$3,686.90	16	\$18,972.81	13
IU AVG:	\$10,767.23		\$5,225.49		\$332.98		\$42.57		\$1,993.95		\$18,362.22	

The average cost per pupil for Lancaster County School Districts was \$18,362.22.

5 Year Financial Projections

	2021-22 Draft 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	2025-26 Estimated Budget	2025-26 Estimated Actual
MILLAGE:										
										5 Year Millage Total 1.67
CHANGE IN MILLAGE	0.3216		0.3277		0.3339		0.3403		0.3468	
PERCENT CHANGE IN MILLAGE	1.90		1.90		1.90		1.90		1.90	
MILLAGE	17.2485		17.5762		17.9101		18.2504		18.5972	
BUDGET										
BEGINNING FUND BALANCE	7,370,670	7,370,670	6,212,505	6,212,505	4,739,976	4,739,976	3,020,807	3,020,807	932,078	932,078
REVENUE	55,425,531	55,425,531	56,771,824	56,771,824	58,217,885	58,217,885	59,674,353	59,674,353	61,187,925	61,187,925
EXPENDITURES	56,943,696	56,583,696	58,604,353	58,244,353	60,297,054	59,937,054	62,123,083	61,763,083	64,089,100	63,729,100
CHANGE IN FUND BALANCE	(1,518,165)	(1,158,165)	(1,832,529)	(1,472,529)	(2,079,169)	(1,719,169)	(2,448,729)	(2,088,729)	(2,901,175)	(2,541,175)
USE OF PSERS STABILIZATION FUNDS	0	0	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	5,852,505	6,212,505	4,379,976	4,739,976	2,660,807	3,020,807	572,078	932,078	(1,969,097)	(1,609,097)
TOTAL FUND BAL %	10.28	10.98	7.47	8.14	4.41	5.04	0.92	1.51	-3.07	-2.52
	1. Assessment Grow th - 0.75% 2. EIT - w age grow th - 3.03% 3. Retirement budgeted at cert. rate of 34.94% 4. Debt is at a fixed rate 5. Staff w age increases - 3.0% 6. Medical increase - 8% 7. 1.9% RE Tax increase		1. Assessment Grow th - 0.75% 2. EIT - w age grow th - 2% 3. Retirement budgeted at proj. rate of 35.62% 4. Debt is at a fixed rate 5. Staff w age increases - 3.0% 6. Medical increase - 7% 7. 1.9% RE Tax incr assumed		1. Assessment Grow th - 0.75% 2. EIT - w age grow th - 2% 3. Retirement budgeted at proj. rate of 36.12% 4. Debt is at a fixed rate 5. Staff w age increases - 2.5% 6. Medical increase - 7% 7. 1.9% RE Tax incr assumed		1. Assessment Grow th - 0.75% 2. EIT - w age grow th - 2% 3. Retirement budgeted at proj. rate of 36.60% 4. Debt is at a fixed rate 5. Staff w age increases - 2.5% 6. Medical increase - 7% 7. 1.9% RE Tax incr assumed		1. Assessment Grow th - 0.75% 2. EIT - w age grow th - 2% 3. Retirement budgeted at est. rate of 37.23% 4. Debt is at a fixed rate 5. Staff w age increases - 2.5% 6. Medical increase - 7% 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 wages.

Benefits – Includes medical, vision, dental, life, disability, Social Security, Medicare, retirement, employee tuition reimbursement and workers' compensation.

Purchased Professional Services – Includes contracted professionals such as legal, audit, 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/van transportation, printing, travel, professional development, district-wide insurances and student 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.