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# LAMPETER-STRASBURG SCHOOL DISTRICT

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## 2023-2024 FINAL BUDGET

**LAMPETER-STRASBURG  
SCHOOL DISTRICT**

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

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

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April 27, 2023

Dear Resident of the Lampeter-Strasburg School District:

Following numerous hours of review and deliberation, we are able to present the proposed budget for the 2023-2024 school year. Creating a school district budget continues to be a daunting task and was especially challenging this year due to the continued rising costs of most goods and services.

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 earned recognition from U.S. News & World Report in their "Best High School" rankings for the tenth consecutive year (last school year with the most current posted rankings). The most recent 2022 rankings placed L-S 1st in Lancaster County, 57th in the state (out of over 700 public high schools) and 1,665th 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 to ensure the continuity of instruction for all students.

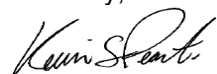
School safety continues to be the number one priority of the District for our students and staff alike. We continue to have a great partnership with our local police departments and first responders. Our School Resource Officer officially began during the 2018-2019 school year and continues to be a great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

Utilizing community feedback provided to the District, we are now implementing the recommendations of our completed feasibility study. The implementation of these recommendations will ensure that our buildings are properly maintained and are able to effectively serve our students' instructional needs for 21st Century learning and beyond.

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 2.2% real estate tax increase for 2023-2024. 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**  
FINAL BUDGET 2023-24

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**LAMPETER-STRASBURG SCHOOL DISTRICT**  
FINAL BUDGET 2023-24

**BOARD OF SCHOOL DIRECTORS**

Melissa S. Herr, President  
Matthew E. Parido, Vice President  
James H. Byrnes  
Dustin D. Knarr  
Suzanne S. Knowles  
Kelly A. Osborne

Audra R. Spahn  
Kari A. Steinbacher  
Andrew L. Welk  
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  
Amanda M. Allison, Assistant Business Manager

Benjamin J. Feeney, Ed.D., Principal  
Alicia C. Kowitz., Principal  
Scott K. Rimmer, Ed.D., Assistant Principal  
Cory S. Robison, Assistant Principal  
Eva G. Seckman, Assistant Principal  
Jeffrey T. Smecker, Ed.D., 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.

# LAMPETER-STRASBURG SCHOOL DISTRICT

## FINAL BUDGET 2023-24

### BUDGET PRESENTATION

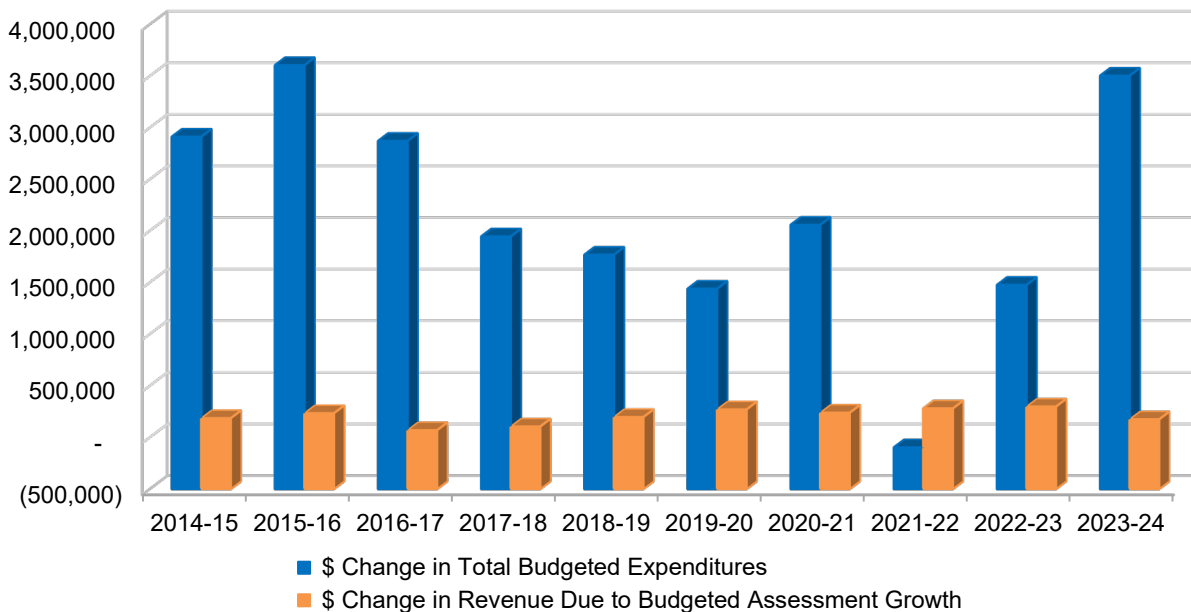
The Budget of the Lampeter-Strasburg School District for the fiscal year 2023-24 is submitted herewith. The budget development process involved all levels of staff and culminated with Administration coordinating the final budget with the Finance Committee of the Board of School Directors. The development, review, and consideration of the 2023-24 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. Following three years of uncertainty, the 2023-24 budget reflects many areas returning to historical trends. Balancing the needs of the District and community against rising inflation and an extremely challenging labor market has been very difficult again this year. 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**



Despite the slight growth in taxable assessments, the District has experienced twelve years of surpluses. These were primarily due to favorable medical claims history, continued strength 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-7) shows it may be difficult for the District to continue with millage rate increases well below the index.

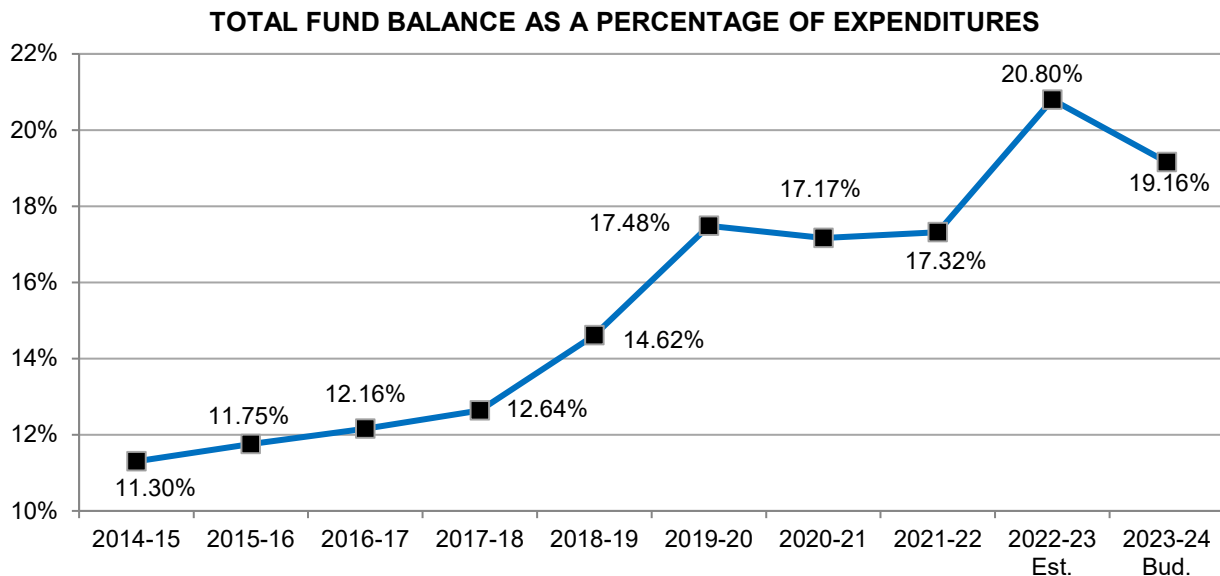
# LAMPETER-STRASBURG SCHOOL DISTRICT

## FINAL BUDGET 2023-24

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 and very dangerous for the following reasons: bond underwriters and the school finance community suggest that a school district carry a minimum fund balance of 5%, District policy suggests 6% minimum, use of fund balance to cover recurring costs creates further reliance upon fund balance in future years and 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 twelve 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. Keeping with prior practice, one-time surpluses in the 2022-23 budget were allocated to Assigned for Capital Expenditures, anticipating long-term capital projects.

The District completed a district-wide feasibility study in 2020. 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 new Early Childhood / Kindergarten Center building is under construction. The Board has secured approximately \$24 M in financing, is in the process of selling the former Strasburg Elementary School and is in Design Development for comprehensive renovations to the Martin Meylin Middle School. 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 with high inflation and rising interest rates, the District will be challenged to be able to fund each of 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 2023-24 fiscal year is \$261,091. Projected increases in salaries, benefits, special education services and energy had the biggest influence on this deficit. Given these expenditure increases, the Administration and Board felt the District needed to adopt a budget with a 2.2% increase to the real estate tax. Looking forward to the needs identified in the feasibility study, the Board included 0.30% increase towards these long-term projects. As with personal finances, it is important to prepare for emergencies and long-term needs. Districts are able to weather short-term issues and plan for long-term projects with fund balances. As shown below, the Board is planning for the identified long-term projects referenced above. It is important to note the District's total fund balance has averaged 15.44% over the 10 years reflected in the following chart:



# **LAMPETER-STRASBURG SCHOOL DISTRICT**

## **FINAL BUDGET 2023-24**

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 2023-24 is 4.1%. 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 2.2% well below the maximum. Over the past 5 years, the District's average annual tax increase is 1.40% which is less than the county average of 1.86% and our Act 1 average of 3.20% 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-5)

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 anticipates receiving a slight increase in funding for both subsidies. The employer contribution rate for retirement is decreasing from 35.26% to 34.0% but is projected to increase each year moving forward. The state has been funding approximately 23.34% of District expenses (see Appendix A-2), leaving the balance of the expenses funded directly by the residents of the District.

Millage Rate - The District budget includes a 2.2% increase in the real estate millage for 2023-24. The District's final tax rate for next year is expected to increase by 0.3867 mills to a total millage of 17.9629 mills. A taxpayer owning a property valued at the median homestead value of \$218,950 will pay an additional \$84.66 in real estate taxes in the upcoming 2023-24 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 \$141.

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 Lancaster Lebanon Intermediate Unit 13 Financial Comparisons, a collection of financial data assembled annually, Lampeter-Strasburg is ranked 8th in total expenditures per student out of 16 Lancaster County School Districts with 1 being the lowest (fiscal year ending 6/30/22 - see Appendix A-6).

One significant impact over the past few years 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. Charter school enrollment increased 97% from 2019-20 to 2020-21. Enrollment has since decreased but remains higher than pre-pandemic levels. For 2022-23 the average cost is more than \$17,000 per charter student. The 2023-24 budget is built anticipating flat charter school enrollment from 2022-23 for 2023-24.

Given the current labor market with rapidly increasing wages and limited workers for open positions, the District increased wage ranges for all Support Staff positions, effective July 1, 2022. This continued wage growth is reflected in the 2023-24 budget.

## **LAMPETER-STRASBURG SCHOOL DISTRICT**

### **FINAL BUDGET 2023-24**

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 a near-site wellness facility in partnership with Penn Medicine Lancaster General Health, and L-S Rewards Program; participation in a medical reinsurance pool to provide for the possibility of a refund of premiums; participation in a consortium of other school districts to receive discounts on property, casualty, and workers' compensation insurance; participation in joint purchasing of instructional supplies to afford the District significant quantity discounts; participation in an energy buying consortium which allows for reduced costs on natural gas, electricity, and gasoline; participation in demand response agreements; partnering with West Lampeter Township to use their fuel depot for our purchase and dispensing of unleaded gasoline and diesel fuel, tax collection services were outsourced with Lancaster County Tax Collection Bureau, 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 0.45% in 2023-24. 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 0.45% rise in the growth rate represents a decrease over last year's budgeted rate of 0.80%. The assessment appeal by the owners of Sight & Sound and the unfortunate fire and loss of property at Hershey Farms had a significant impact in this area.

**INFLATION AND INTEREST RATES** – Rates fell drastically in March of 2020 so the District was hurt with lower interest earnings, but was able to borrow at historically low levels. The current inflation rates driving federal rates higher are bringing interest earnings back to relevance. However, as listed earlier, this will drive up the cost of borrowing for the long-range projects across the campus.

**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 \$3.22 M in tax dollars is being shifted annually due to property taxes being based on use values rather than fair market values in the District. The total reduced value of property subject to the PA Clean and Green (Act 319) exemption is \$183,254,900 for the 378 lots. Additional information concerning this law can be found on the PA Department of Agriculture's website searching for "Clean and Green".



# LAMPETER-STRASBURG SCHOOL DISTRICT

## FINAL BUDGET 2023-24

A LOOK AHEAD – The current labor market, inflation, and the state of the economy are important factors to consider. Staffing shortages are becoming more and more prevalent across the job market. Inflation has negatively impacted the District in many areas from food supplies to waste removal. The Board will be negotiating a new Collective Bargaining Agreement with the Lampeter-Strasburg Education Association in the upcoming year.

The five-year projections found in Appendix A-7 are of course impacted by the factors listed above and those unforeseen at this time. 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 59 out of 599 districts in the state of Pennsylvania for 2021-2022. 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.

Lampeter-Strasburg School District worked towards meeting academic targets in all grades and all schools in 2022. Lampeter-Strasburg High School Keystone Exam scores in Literature, Biology, and Algebra I continue to be among the highest in the county. In 2022, 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. Students in grades 4 and 8 continued to take the PSSA Science exam.

The chart below provides the percentage of students who scored proficient or advanced on the 2018, 2019, 2021, and 2022 PSSA exams (The PSSA Exam was not administered in 2020 as a result of the pandemic).

2021-2022 PSSA												
Percentage of Students Scoring Advanced and Proficient												
	English Language Arts				Mathematics				Science			
Grade	2018	2019	2021	2022	2018	2019	2021	2022	2018	2019	2021	2022
3	85%	81%	76%	64%	66%	74%	64%	62%	NA	NA	NA	NA
4	82%	85%	74%	71%	65%	72%	57%	69%	86%	93%	87%	89%
5	79%	76%	72%	72%	62%	57%	54%	48%	NA	NA	NA	NA
6	71%	74%	76%	73%	49%	54%	37%	43%	NA	NA	NA	NA
7	79%	76%	67%	77%	55%	48%	44%	42%	NA	NA	NA	NA
8	72%	75%	60%	72%	54%	51%	33%	43%	67%	72%	65%	68%

# LAMPETER-STRASBURG SCHOOL DISTRICT

## FINAL BUDGET 2023-24

The following section titled "Summary of Budget Comparisons" will examine major variances between 2022-23 projected account outcomes and the 2023-24 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	2023-24 BUDGET	% CHANGE FROM 2022-23 PROJECTED	% OF TOTAL BUDGET	% OF TOTAL DIFFERENCE
Local Sources	44,924,443	2.06	74.71	80.34
State Sources	14,093,201	2.63	23.44	31.97
Federal Sources	1,112,666	(11.11)	1.85	(12.31)
Other Financing Sources	-	N/A	0.00	0.00
<b>TOTAL REVENUE &amp; OTHER FUNDING SOURCES</b>	<b>60,130,310</b>	<b>1.92</b>	<b>100.00</b>	<b>100.00</b>

Local Sources are expected to increase by 2.06% or \$907,829. The total increase is primarily comprised of the following: \$840,920 for real estate tax collection, \$117,000 earned income tax collection and \$215,000 gain / loss on investments. The gain / loss on investments relates to the stabilization of the market value of investments in U.S. Securities. Real estate transfer tax collection is expected to decline by \$145,000 because of two larger properties that sold in 2022-23. The additional pass-through IDEA grant funds from the IU13 will no longer be available in 2023-24 and the \$117,000 reduction in revenue reflects the end to these one-time funds.

State funding is expected to increase by 2.63%, or \$361,232. A \$140,000 increase to the Basic Education Funding Subsidy as well as a new PCCD Safety and Mental Health Grant are the largest contributing increases. The PCCD grant will cover the payroll and benefits of the new psychologist position. Budgeted salary increases cause the social security and retirement reimbursements to increase by \$38,551 and \$44,662 respectively.

A decrease of 11.11% or \$139,082 is shown in Federal Revenue Sources. Prior year carryover of Title funds will no longer be available. In addition, the ESSER funding from 2023-24 does not include a set aside for technology purchases but still covers the salaries and benefits for the same five (5) staff from prior years. All ESSER funds must be fully expended by September 2024. The five-year projections reflect the loss of this additional funding source beyond the 2023-24 school year (see Appendix A-7).

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
FINAL BUDGET 2023-24

Expenditures and Other Financing Uses of Funds, as budgeted in the General Fund, total \$60,275,426, an increase of 6.16% from projected 2022-23 expenditures. Changes in levels of expenditures by major object category (see Appendix A-8 for major category definitions) over the preceding fiscal year are as shown below:

<b>EXPENDITURES</b>	<b>2023-24 BUDGET</b>	<b>% CHANGE FROM 2022-23 PROJECTED</b>	<b>% OF TOTAL BUDGET</b>	<b>% OF TOTAL DIFFERENCE</b>
Salaries	25,560,950	4.99	42.41	34.67
Benefits	16,984,697	5.70	28.18	26.13
Salaries & Benefits	42,545,647	5.27	70.59	60.80
Purchased Professional Services	3,481,736	0.31	5.78	0.31
Purchased Property Services	781,261	8.15	1.30	1.68
Other Purchased Services	4,697,244	5.72	7.79	7.25
Supplies and Textbooks	2,050,428	18.16	3.40	8.99
Equipment	602,420	29.48	1.00	3.92
Other Objects	897,569	16.30	1.49	3.59
Other Uses of Funds	2,470,000	26.02	4.10	14.56
Transfer to Capital Reserve	2,749,121	(1.33)	4.56	(1.10)
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>60,275,426</b>	<b>6.16</b>	<b>100.00</b>	<b>100.00</b>

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 (70.59%) is in the areas of salaries and benefits (see Appendix A-3 and Appendix A-4 for expenditures by category).

The primary reason for the 4.99% increase in total SALARIES of \$1,214,504 is due to an average 3.5% wage increase for professional and administrative staff. In addition, three (3) new positions were added to the budget: psychologist, elementary assistant principal, and elementary building secretary. The above is significantly higher compared to prior years because the Board has allocated funds in a staff wage restructuring effort to recognize the labor market challenges.

The BENEFITS category is increasing by 5.70% or \$915,507. The two areas causing this increase are the employees' percentage benefits (social security and retirement) and health insurance benefits. While the PSERS employer contribution rate decreased for 2023-24, the increase in salaries is still a net increase in expense. Health insurance costs are expected to increase by \$699,733 or 13.22%.

The remaining increase in funds needed to finance the District's educational goals is in the area of Professional Services, Property Services, Other Purchased Services, Supplies, Equipment, Other Objects, and Other Financing Uses of Funds (see Appendix A-8 for definitions). These expenditures, combined, account for 29.41% of the total budget.

PURCHASED PROFESSIONAL SERVICES has a small increase of 0.31%, or \$10,881.

An increase of 8.15%, or \$58,892, for PURCHASED PROPERTY SERVICES is primarily the result of increases to custodial and maintenance repairs and service contracts.

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
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OTHER PURCHASED SERVICES is expected to increase by \$254,178, or 5.72%. This increase is chiefly related to tuition for the Lancaster County CTC and additional special education services provided by other local education agencies. Planned increases for transportation contracts and property and liability insurance are also included in this adjustment.

The expected cost of SUPPLIES AND TEXTBOOKS has increased by 18.16%, or \$315,100. This increase is predominantly attributed to the rise in energy costs (\$283,150) and the textbook adoption schedule.

The District develops its EQUIPMENT budget based upon need which varies from year to year. The District expects to increase its equipment expenditures by \$137,169, or 29.48%. 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 \$125,774, or 16.30%. This category includes debt interest payments. With the addition of the 2022 bond series, debt interest will increase by \$124,527.

OTHER FINANCING USES is increasing by \$510,000 or 26.02%. Debt principal payments are increasing by \$30,000. An allocation of \$480,000 is set aside for budgetary reserve. Budgetary reserve is an account that is used to pay for any unforeseen expense that may occur throughout the year.

The CAPITAL RESERVE FUND TRANSFER of \$2,749,121 is possible due to the repayment of debt in 2020-21 and 2021-22 and will be used to help fund the payment of critical capital projects. As mentioned earlier, looking forward to the needs identified in the feasibility study, the Board included \$115,975 or 0.30% millage increase towards these long-term projects.

The budget data that follows represents two levels of detail that the Board and Administration feel fairly and accurately illustrates the Lampeter-Strasburg School District's 2023-24 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**

FINAL BUDGET 2023-24

REVENUE AND EXPENDITRE SUMMARY

	2022-23 BUDGET	2022-23 PROJECTED	2023-24 BUDGET	PERCENT CHANGE	PERCENT OF TOTAL
<b>BEGINNING FUND BALANCE:</b>	<b>8,408,169</b>	<b>9,719,514</b>	<b>11,831,967</b>		
<b>REVENUE</b>					
6000 Local Sources	43,030,869	44,016,614	44,924,443	2.06	74.71
7000 State Sources	13,274,713	13,731,969	14,093,201	2.63	23.44
8000 Federal Sources	1,195,680	1,251,748	1,112,666	(11.11)	1.85
9000 Other Financing Sources	-	-	-	N/A	0.00
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES:</b>	<b>57,501,262</b>	<b>59,000,331</b>	<b>60,130,310</b>	<b>1.92</b>	<b>100.00</b>
<b>EXPENDITURES</b>					
<b>1000 INSTRUCTIONAL PROGRAMS</b>					
1100 Regular Instructional Programs	24,762,129	23,991,855	24,848,537	3.57	41.15
1200 Special Programs	9,400,781	9,186,068	9,709,818	5.70	16.08
1300 Vocational Education	961,700	968,668	1,049,828	8.38	1.74
1400 Other Instructional Programs	349,593	473,587	482,964	1.98	0.80
1500 Nonpublic School Programs	-	67,975	39,975	(41.19)	0.07
<b>TOTAL 1000 INSTRUCTIONAL PROGRAMS</b>	<b>35,474,203</b>	<b>34,688,153</b>	<b>36,131,122</b>	<b>4.16</b>	<b>59.83</b>
<b>2000 SUPPORT SERVICES</b>					
2100 Students	2,361,845	2,308,760	2,527,477	9.47	4.19
2200 Instructional Staff	1,122,150	1,081,774	1,096,213	1.33	1.82
2300 Administration	3,193,548	3,061,956	3,335,999	8.95	5.52
2400 Pupil Health	633,118	620,373	655,057	5.59	1.08
2500 Business	593,201	587,402	608,536	3.60	1.01
2600 Operations and Maintenance	4,120,946	4,212,963	4,817,693	14.35	7.98
2700 Student Transportation	1,958,664	1,964,506	2,104,231	7.11	3.48
2800 Central	1,593,520	1,614,645	1,725,546	6.87	2.86
2900 Other	27,400	27,400	27,400	0.00	0.05
<b>TOTAL 2000 SUPPORT SERVICES</b>	<b>15,604,392</b>	<b>15,479,779</b>	<b>16,898,152</b>	<b>9.16</b>	<b>27.98</b>
<b>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</b>					
3200 Student Activities	1,155,143	1,131,716	1,177,852	4.08	1.95
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
<b>TOTAL 3000 NON-INSTRUCTIONAL SERVICES</b>	<b>1,162,893</b>	<b>1,139,466</b>	<b>1,185,602</b>	<b>4.05</b>	<b>1.96</b>
<b>5000 OTHER FINANCING USES</b>					
5100 Debt Service	2,148,757	2,676,902	2,831,429	5.77	4.69
5200 Capital Reserve Fund Transfer	3,431,723	2,903,578	2,865,096	(1.33)	4.74
5200 Food Service Fund Transfer	-	-	-	N/A	0.00
5900 Budgetary Reserve	480,000	-	480,000	N/A	0.79
<b>TOTAL 5000 OTHER FINANCING USES</b>	<b>6,060,480</b>	<b>5,580,480</b>	<b>6,176,525</b>	<b>10.68</b>	<b>10.23</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES:</b>	<b>58,301,968</b>	<b>56,887,878</b>	<b>60,391,401</b>	<b>6.16</b>	<b>100.00</b>
<b>CHANGE IN FUND BALANCE:</b>	<b>(800,706)</b>	<b>2,112,453</b>	<b>(261,091)</b>		
<b>ENDING FUND BALANCE:</b>	<b>7,607,463</b>	<b>11,831,967</b>	<b>11,570,876</b>		
ASSIGNED FOR RETIREMENT:	1,111,500	1,111,500	1,111,500		
ASSIGNED FOR LOST ASSESSMENT APPEALS:	171,710	171,710	78,710		
ASSIGNED FOR TECHNOLOGY:	32,005	32,005	32,005		
ASSIGNED FOR CAPITAL EXPENDITURES:	1,700,000	5,922,643	5,922,643		
UNASSIGNED FUND BALANCE:	4,592,248	4,594,109	4,426,018		
<b>TOTAL FUND BALANCE:</b>	<b>7,607,463</b>	<b>11,831,967</b>	<b>11,570,876</b>		

**LAMPETER-STRASBURG SCHOOL DISTRICT**

FINAL BUDGET 2023-24

REVENUE DETAIL BY SOURCE

REVENUES	2022-23 BUDGET	2022-23 PROJECTED	2023-24 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>LOCAL SOURCES</b>					
Current Real Estate Tax	37,534,480	37,775,382	38,669,179	893,797	2.37
Interim Real Estate Tax	155,156	225,000	172,123	(52,877)	(23.50)
Public Utility Realty Tax	38,000	39,291	39,000	(291)	(0.74)
Earned Income Tax	3,620,000	3,900,000	4,017,000	117,000	3.00
Real Estate Transfer Tax	525,000	720,000	575,000	(145,000)	(20.14)
Delinquent Tax	500,000	500,000	500,000	-	0.00
Interest on Investments	120,000	250,000	250,000	-	0.00
Gain / Loss on Investments	(175,000)	(350,000)	(135,000)	215,000	(61.43)
Admissions	54,000	60,000	60,000	-	0.00
Student Activity Fees	28,000	28,000	28,000	-	0.00
Intermediate Sources - Federal IDEA	497,733	614,733	497,733	(117,000)	(19.03)
Intermediate Sources - ACCESS, ESY	50,000	170,708	167,908	(2,800)	(1.64)
Rentals	15,000	15,000	15,000	-	0.00
Tuition	36,500	36,500	36,500	-	0.00
Miscellaneous Revenue	10,000	10,000	10,000	-	0.00
Advertising Revenue	22,000	22,000	22,000	-	0.00
<b>TOTAL LOCAL SOURCES:</b>	<b>43,030,869</b>	<b>44,016,614</b>	<b>44,924,443</b>	<b>907,829</b>	<b>2.06</b>
<b>STATE SOURCES</b>					
Basic Education	4,555,000	4,960,000	5,100,000	140,000	2.82
Vocational Education	75,000	85,000	80,000	(5,000)	(5.88)
Special Education	1,550,000	1,600,000	1,600,000	-	0.00
Transportation	753,870	742,134	779,000	36,866	4.97
Rentals & Sinking Fund	59,600	59,600	59,670	70	0.12
Nursing, Medical & Dental Services	60,000	52,967	53,000	33	0.06
Property Tax Relief Revenue	797,840	797,840	810,423	12,583	1.58
Social Security Reimbursement	869,870	871,542	910,093	38,551	4.42
Retirement Reimbursement	4,232,413	4,221,766	4,266,428	44,662	1.06
Ready to Learn Grant - Accountability Block	281,120	281,120	281,120	-	0.00
PCCD Safety & Mental Health Grant	-	-	103,467	103,467	N/A
Tuition for Orphans / Private Homes	40,000	60,000	50,000	(10,000)	(16.67)
<b>TOTAL STATE SOURCES:</b>	<b>13,274,713</b>	<b>13,731,969</b>	<b>14,093,201</b>	<b>361,232</b>	<b>2.63</b>
<b>FEDERAL SOURCES</b>					
Instructional Programs (Title)	601,800	664,291	591,027	(73,264)	(11.03)
ESSER II, ARP ESSER Funds	593,880	587,457	521,639	(65,818)	(11.20)
<b>TOTAL FEDERAL SOURCES:</b>	<b>1,195,680</b>	<b>1,251,748</b>	<b>1,112,666</b>	<b>(139,082)</b>	<b>(11.11)</b>
<b>OTHER FINANCING SOURCES</b>					
Transfer from Capital Reserve	-	-	-	-	N/A
Receipts from Other Funds	-	-	-	-	N/A
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES:</b>	<b>57,501,262</b>	<b>59,000,331</b>	<b>60,130,310</b>	<b>1,129,979</b>	<b>1.92</b>

**LAMPETER-STRASBURG SCHOOL DISTRICT**

FINAL BUDGET 2023-24

EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2022-23 BUDGET	2022-23 PROJECTED	2023-24 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>1100 REGULAR INSTRUCTIONAL PROGRAMS</b>					
REGULAR INSTRUCTIONAL PROGRAMS					
Salaries	13,147,684	12,983,069	13,431,942	448,873	3.46
Benefits	9,386,162	8,857,094	9,291,925	434,831	4.91
Purchased Professional Svcs	262,175	262,175	215,375	(46,800)	(17.85)
Purchased Property Svcs	95,900	95,900	94,590	(1,310)	(1.37)
Other Purchased Svcs	779,187	730,400	732,100	1,700	0.23
General Supplies	266,847	266,847	269,770	2,923	1.10
Textbooks	95,750	95,750	158,250	62,500	65.27
Equipment	7,900	7,900	2,000	(5,900)	(74.68)
Dues & Memberships	100	100	400	300	300.00
TOTAL REGULAR INSTRUCTIONAL:	24,041,705	23,299,235	24,196,352	897,117	3.85
FEDERAL REGULAR INSTRUCTIONAL PROGRAMS (TITLE)					
Salaries	394,756	455,489	459,616	4,127	0.91
Benefits	163,634	90,827	88,936	(1,891)	(2.08)
Purchased Professional Svcs	1,500	-	-	-	N/A
Supplies and Textbooks	41,910	50,000	2,500	(47,500)	(95.00)
Equipment	-	-	-	-	N/A
TOTAL FEDERAL INSTRUCTIONAL (TITLE):	601,800	596,316	551,052	(45,264)	(7.59)
FEDERAL REGULAR INSTRUCTIONAL PROGRAMS (ESSER)					
Salaries (Instructional Coaches)	83,006	77,153	81,370	4,217	5.47
Benefits	35,618	19,151	19,763	612	3.20
TOTAL FEDERAL INSTRUCTIONAL (ESSER):	118,624	96,304	101,133	4,829	5.01
<b>TOTAL REGULAR INSTRUCTIONAL PROGRAMS:</b>	<b>24,762,129</b>	<b>23,991,855</b>	<b>24,848,537</b>	<b>856,682</b>	<b>3.57</b>
<b>1200 SPECIAL PROGRAMS</b>					
SPECIAL PROGRAMS					
Salaries	3,519,707	3,506,771	3,696,542	189,771	5.41
Benefits	2,548,510	2,278,158	2,415,310	137,152	6.02
Purchased Professional Svcs	1,943,353	2,342,795	2,414,836	72,041	3.08
Purchased Property Svcs	2,000	2,000	2,000	-	0.00
Other Purchased Svcs	1,376,761	1,045,894	1,168,930	123,036	11.76
Supplies and Textbooks	6,450	6,450	7,300	850	13.18
Dues & Memberships	4,000	4,000	4,900	900	22.50
TOTAL SPECIAL PROGRAMS:	9,400,781	9,186,068	9,709,818	523,750	5.70
<b>TOTAL SPECIAL PROGRAMS:</b>	<b>9,400,781</b>	<b>9,186,068</b>	<b>9,709,818</b>	<b>523,750</b>	<b>5.70</b>
<b>1300 VOCATIONAL EDUCATION</b>					
AGRICULTURAL EDUCATION					
Salaries	147,632	157,028	154,930	(2,098)	(1.34)
Benefits	104,460	95,811	96,735	924	0.96
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	9,000	9,000	11,000	2,000	22.22
TOTAL AGRICULTURAL EDUCATION:	263,092	263,839	264,665	826	0.31
CAREER AND TECHNOLOGY CENTER (CTC)					
Lease Payment	89,490	89,490	90,019	529	0.59
Tuition	609,118	615,339	695,144	79,805	12.97
TOTAL CTC:	698,608	704,829	785,163	80,334	11.40
<b>TOTAL VOCATIONAL EDUCATION:</b>	<b>961,700</b>	<b>968,668</b>	<b>1,049,828</b>	<b>81,160</b>	<b>8.38</b>
<b>1400 OTHER INSTRUCTIONAL PROGRAMS</b>					
HOMEBOUND INSTRUCTION					
Salaries	10,000	10,000	10,000	-	0.00
Benefits	4,291	4,291	4,165	(126)	(2.94)
Tuition - Spec Schools	5,500	5,500	5,500	-	0.00
TOTAL HOMEBOUND:	19,791	19,791	19,665	(126)	(0.64)

**LAMPETER-STRASBURG SCHOOL DISTRICT**

FINAL BUDGET 2023-24

EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2022-23 BUDGET	2022-23 PROJECTED	2023-24 BUDGET	DIFFERENCE	PERCENT CHANGE
COURT PLACED PROGRAMS					
Tuition - Spec Schools	60,043	60,043	63,045	3,002	5.00
TOTAL COURT PLACED PROG:	60,043	60,043	63,045	3,002	5.00
ESL					
Salaries	130,616	130,616	133,603	2,987	2.29
Benefits	89,655	85,742	89,276	3,534	4.12
Purchased Professional Svcs	1,280	1,280	1,280	-	0.00
Supplies and Textbooks	1,600	1,600	1,600	-	0.00
TOTAL ESL	223,151	219,238	225,759	6,521	2.97
ALTERNATIVE & SUMMER EDUCATION					
Salaries	1,650	56,650	56,650	-	0.00
Benefits	708	23,615	23,595	(20)	(0.08)
Contracted Professional Services	44,250	94,250	94,250	-	0.00
Equipment	-	-	-	-	N/A
TOTAL ALTERNATIVE EDUCATION:	46,608	174,515	174,495	(20)	(0.01)
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS:</b>	<b>349,593</b>	<b>473,587</b>	<b>482,964</b>	<b>9,377</b>	<b>1.98</b>
<b>1500 NONPUBLIC SCHOOL PROGRAMS</b>					
FEDERAL NONPUBLIC SCHOOL PROGRAMS (TITLE)					
Purchased Professional Svcs	-	67,975	39,975	(28,000)	(41.19)
Supplies and Textbooks	-	-	-	-	N/A
TOTAL FEDERAL NONPUBLIC PROGRAMS (TITLE):	-	67,975	39,975	(28,000)	(41.19)
<b>TOTAL NONPUBLIC SCHOOL PROGRAMS:</b>	<b>-</b>	<b>67,975</b>	<b>39,975</b>	<b>(28,000)</b>	<b>(41.19)</b>
<b>TOTAL 1000 - INSTRUCTIONAL PROGRAMS</b>	<b>35,474,203</b>	<b>34,688,153</b>	<b>36,131,122</b>	<b>1,442,969</b>	<b>4.16</b>
<b>2100 SUPPORT SERVICES - PUPIL PERSONNEL</b>					
GUIDANCE SERVICES					
Salaries	529,781	527,083	558,734	31,651	6.00
Benefits	408,835	340,978	362,567	21,589	6.33
Purchased Professional Svcs	12,300	12,300	12,300	-	0.00
Purchased Property Svcs	-	-	-	-	N/A
Other Purchased Svcs	50	50	-	(50)	(100.00)
Supplies and Textbooks	6,273	6,273	3,500	(2,773)	(44.21)
Dues & Memberships	-	-	-	-	N/A
TOTAL GUIDANCE:	957,239	886,684	937,101	50,417	5.69
FEDERAL GUIDANCE SERVICES (ESSER)					
Salaries	153,605	153,706	166,961	13,255	8.62
Benefits	66,365	86,724	95,006	8,282	9.55
TOTAL FEDERAL GUIDANCE (ESSER):	219,970	240,430	261,967	21,537	8.96
STUDENT APPRAISAL & SPECIAL SERVICES					
Salaries	318,847	330,893	410,619	79,726	24.09
Benefits	221,291	219,016	258,234	39,218	17.91
Purchased Professional Svcs	-	-	-	-	N/A
Purchased Property Svcs	-	-	-	-	N/A
Other Purchased Svcs	7,350	7,350	7,350	-	0.00
Supplies and Textbooks	8,340	8,340	8,340	-	0.00
Equipment	-	-	-	-	N/A
Dues & Memberships	1,500	1,500	1,500	-	0.00
TOTAL STUDENT APPRAISAL SVCS:	557,328	567,099	686,043	118,944	20.97
ATTENDANCE SERVICES					
Purchased Professional Svcs	1,100	1,100	1,105	5	0.45
TOTAL ATTENDANCE SVCS:	1,100	1,100	1,105	5	0.45
PSYCHOLOGICAL TESTING					
Purchased Professional Svcs	9,000	9,000	9,000	-	0.00
TOTAL PSYCHOLOGICAL TESTING:	9,000	9,000	9,000	-	0.00



**LAMPETER-STRASBURG SCHOOL DISTRICT**

FINAL BUDGET 2023-24

EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2022-23 BUDGET	2022-23 PROJECTED	2023-24 BUDGET	DIFFERENCE	PERCENT CHANGE
SPEECH & PATHOLOGY					
Salaries	237,035	237,035	249,038	12,003	5.06
Benefits	162,961	155,183	164,473	9,290	5.99
TOTAL SPEECH & PATHOLOGY:	399,996	392,218	413,511	21,293	5.43
FEDERAL SOCIAL WORKER (ESSER)					
Salaries	90,706	92,086	94,164	2,078	2.26
Benefits	39,581	33,637	34,956	1,319	3.92
TOTAL FEDERAL SOCIAL WORKER (ESSER):	130,287	125,723	129,120	3,397	2.70
STUDENT ACCOUNTING:					
Salaries	42,722	42,722	44,217	1,495	3.50
Benefits	31,203	30,784	32,413	1,629	5.29
Purchased Professional Svcs	8,000	8,000	8,000	-	0.00
Other Purchased Services	5,000	5,000	5,000	-	0.00
TOTAL STUDENT ACCOUNTING:	86,925	86,506	89,630	3,124	3.61
<b>TOTAL PUPIL SUPPORT:</b>	<b>2,361,845</b>	<b>2,308,760</b>	<b>2,527,477</b>	<b>218,717</b>	<b>9.47</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>					
LIBRARY SERVICES					
Salaries	271,164	270,785	278,310	7,525	2.78
Benefits	184,375	176,121	183,672	7,551	4.29
Purchased Professional Svcs	700	700	1,450	750	107.14
Purchased Property Svcs	-	-	-	-	N/A
Other Purchased Svcs	50	50	-	(50)	(100.00)
Supplies and Textbooks	23,505	23,505	24,055	550	2.34
TOTAL LIBRARY:	479,794	471,161	487,487	16,326	3.47
CURRICULUM DEVELOPMENT/SPECIAL EDUCATION SUPERVISION					
Salaries	123,373	123,972	128,311	4,339	3.50
Benefits	84,570	81,858	85,872	4,014	4.90
Purchased Professional Svcs	52,500	52,500	52,500	-	0.00
Purchased Property Svcs	-	-	-	-	N/A
Other Purchased Svcs	3,000	3,000	3,000	-	0.00
Supplies and Books	3,225	3,225	3,225	-	0.00
Software	11,250	11,250	13,550	2,300	20.44
Equipment	126,563	96,933	84,693	(12,240)	(12.63)
Membership Dues	1,400	1,400	1,600	200	14.29
TOTAL CURRICULUM:	405,881	374,138	372,751	(1,387)	(0.37)
INSTRUCT STAFF DEVELOPMENT SVCS					
Benefits (Tuition)	236,475	236,475	235,000	(1,475)	(0.62)
Purchased Professional Svcs	-	-	975	975	N/A
Other Purchased Svcs	-	-	-	-	N/A
TOTAL INSTRUCT STAFF DEV SVCS:	236,475	236,475	235,975	(500)	(0.21)
<b>TOTAL INSTRUCTIONAL SUPPORT:</b>	<b>1,122,150</b>	<b>1,081,774</b>	<b>1,096,213</b>	<b>14,439</b>	<b>1.33</b>
<b>2300 SUPPORT SERVICES - ADMINISTRATION</b>					
BOARD SECRETARY					
Purchased Professional Svcs	28,500	27,125	25,500	(1,625)	(5.99)
Other Purchased Svcs	7,700	7,700	4,700	(3,000)	(38.96)
Supplies and Textbooks	60	60	-	(60)	(100.00)
Dues and Memberships	16,500	16,500	16,500	-	0.00
TOTAL BOARD SECRETARY:	52,760	51,385	46,700	(4,685)	(9.12)
TAX ASSESSMENT					
Purchased Professional Svcs	109,500	123,500	128,500	5,000	4.05
Other Purchased Svcs	4,650	1,250	1,250	-	0.00
TOTAL TAX ASSESSMENT:	114,150	124,750	129,750	5,000	4.01
LEGAL SERVICES					
Purchased Professional Svcs	95,000	95,000	95,000	-	0.00
TOTAL LEGAL SERVICES:	95,000	95,000	95,000	-	0.00

**LAMPETER-STRASBURG SCHOOL DISTRICT**

FINAL BUDGET 2023-24

EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2022-23 BUDGET	2022-23 PROJECTED	2023-24 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>SUPERINTENDENT SERVICES</b>					
Salaries	506,224	511,802	529,716	17,914	3.50
Benefits	348,053	337,649	354,202	16,553	4.90
Purchased Professional Svcs	2,520	2,520	2,000	(520)	(20.63)
Purchased Property Svcs	-	-	-	-	N/A
Other Professional Svcs	12,500	12,500	6,000	(6,500)	(52.00)
Supplies and Textbooks	12,133	12,133	19,153	7,020	57.86
Dues and Memberships	2,000	2,000	2,000	-	0.00
<b>TOTAL SUPERINTENDENT SVCS:</b>	<b>883,430</b>	<b>878,604</b>	<b>913,071</b>	<b>34,467</b>	<b>3.92</b>
<b>PUBLIC RELATIONS</b>					
Salaries	60,151	60,151	62,256	2,105	3.50
Benefits	41,184	39,177	41,091	1,914	4.89
District Newsletter	14,000	14,000	11,500	(2,500)	(17.86)
Supplies	-	2,500	2,500	-	0.00
<b>TOTAL PUBLIC RELATIONS:</b>	<b>115,335</b>	<b>115,828</b>	<b>117,347</b>	<b>1,519</b>	<b>1.31</b>
<b>PRINCIPAL SERVICES:</b>					
Salaries	1,132,545	1,053,371	1,183,741	130,370	12.38
Benefits	772,088	714,778	789,576	74,798	10.46
Purchased Professional Svcs	1,165	1,165	1,450	285	24.46
Purchased Property Svcs	-	-	-	-	N/A
Other Professional Svcs	6,300	6,300	7,730	1,430	22.70
Supplies and Textbooks	15,625	15,625	17,065	1,440	9.22
Dues and Memberships	5,150	5,150	5,150	-	0.00
<b>TOTAL PRINCIPAL SVCS:</b>	<b>1,932,873</b>	<b>1,796,389</b>	<b>2,004,712</b>	<b>208,323</b>	<b>11.60</b>
<b>FEDERAL PRINCIPAL SERVICES: (ESSER)</b>					
Salaries	-	-	23,500	23,500	N/A
Benefits	-	-	5,919	5,919	N/A
<b>TOTAL FEDERAL PRINCIPAL SERVICES (ESSER):</b>	<b>-</b>	<b>-</b>	<b>29,419</b>	<b>29,419</b>	<b>N/A</b>
<b>TOTAL ADMINISTRATION:</b>	<b>3,193,548</b>	<b>3,061,956</b>	<b>3,335,999</b>	<b>274,043</b>	<b>8.95</b>
<b>2400 SUPPORT SERVICES - PUPIL HEALTH</b>					
<b>MEDICAL SERVICES</b>					
Purchased Professional Svcs	5,400	5,400	4,000	(1,400)	(25.93)
<b>TOTAL MEDICAL SVCS:</b>	<b>5,400</b>	<b>5,400</b>	<b>4,000</b>	<b>(1,400)</b>	<b>(25.93)</b>
<b>DENTAL SERVICES</b>					
Purchased Professional Svcs	980	980	500	(480)	(48.98)
Supplies	50	50	-	(50)	(100.00)
<b>TOTAL DENTAL SERVICES:</b>	<b>1,030</b>	<b>1,030</b>	<b>500</b>	<b>(530)</b>	<b>(51.46)</b>
<b>NURSING SERVICES</b>					
Salaries	360,873	361,307	382,262	20,955	5.80
Benefits	250,065	236,886	251,145	14,259	6.02
Other Purchased Svcs	150	150	150	-	0.00
Supplies and Textbooks	15,600	15,600	17,000	1,400	8.97
<b>TOTAL NURSING SERVICES:</b>	<b>626,688</b>	<b>613,943</b>	<b>650,557</b>	<b>36,614</b>	<b>5.96</b>
<b>TOTAL PUPIL HEALTH SERVICES:</b>	<b>633,118</b>	<b>620,373</b>	<b>655,057</b>	<b>34,684</b>	<b>5.59</b>
<b>2500 BUSINESS SERVICES</b>					
Salaries	315,610	318,903	330,065	11,162	3.50
Benefits	219,286	210,194	220,166	9,972	4.74
Purchased Professional Svcs	45,000	45,000	45,000	-	0.00
Purchased Property Svcs	4,435	4,435	4,435	-	0.00
Other Purchased Svcs	2,500	2,500	2,500	-	0.00
Supplies and Textbooks	5,470	5,470	5,470	-	0.00
Dues and Memberships	900	900	900	-	0.00
<b>TOTAL BUSINESS SERVICES:</b>	<b>593,201</b>	<b>587,402</b>	<b>608,536</b>	<b>21,134</b>	<b>3.60</b>

**LAMPETER-STRASBURG SCHOOL DISTRICT**

FINAL BUDGET 2023-24

EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2022-23 BUDGET	2022-23 PROJECTED	2023-24 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>2600 OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>					
MAINTENANCE SERVICES					
Salaries	1,565,692	1,550,518	1,684,920	134,402	8.67
Benefits	990,363	964,783	1,046,281	81,498	8.45
Purchased Professional Svcs	-	-	-	-	N/A
Purchased Property Svcs	403,463	415,634	482,942	67,308	16.19
Other Purchased Svcs	299,200	351,300	370,300	19,000	5.41
Utilities	521,000	586,500	869,650	283,150	48.28
Supplies	207,650	207,650	212,500	4,850	2.34
Equipment	15,355	15,355	28,000	12,645	82.35
Dues and Memberships	223	223	400	177	79.37
TOTAL MAINTENANCE SERVICES:	4,002,946	4,091,963	4,694,993	603,030	14.74
CROSSING GUARDS / SCHOOL RESOURCE OFFICER (SRO)					
Purchased Professional Svcs	118,000	121,000	122,700	1,700	1.40
TOTAL CROSSING GUARDS / SRO:	118,000	121,000	122,700	1,700	1.40
<b>TOTAL OPERATION &amp; MAINTENANCE SERVICES:</b>	<b>4,120,946</b>	<b>4,212,963</b>	<b>4,817,693</b>	<b>604,730</b>	<b>14.35</b>
<b>2700 STUDENT TRANSPORTATION</b>					
Salaries	208,055	213,286	262,670	49,384	23.15
Benefits	157,369	128,020	154,191	26,171	20.44
Purchased Professional Svcs	4,500	4,500	1,000	(3,500)	(77.78)
Purchased Property Svcs	63,950	63,910	38,275	(25,635)	(40.11)
Other Purchased Svcs	1,462,580	1,492,580	1,528,385	35,805	2.40
Supplies and Textbooks	62,100	62,100	59,600	(2,500)	(4.03)
Equipment	-	-	60,000	60,000	N/A
Dues and Memberships	110	110	110	-	0.00
<b>TOTAL STUDENT TRANSPORTATION:</b>	<b>1,958,664</b>	<b>1,964,506</b>	<b>2,104,231</b>	<b>139,725</b>	<b>7.11</b>
<b>2800 SUPPORT SERVICES - CENTRAL</b>					
TECHNOLOGY SERVICES					
Salaries	497,054	500,181	517,831	17,650	3.53
Benefits	339,600	328,128	344,180	16,052	4.89
Purchased Professional Svcs	97,000	97,000	97,000	-	0.00
Purchased Property Svcs	30,000	30,000	40,000	10,000	33.33
Other Purchased Svcs	2,000	2,000	2,000	-	0.00
Supplies and Textbooks	18,400	18,400	18,400	-	0.00
Software	261,500	261,500	261,500	-	0.00
Equipment	164,437	194,067	384,407	190,340	98.08
Dues and Memberships	200	200	200	-	0.00
TOTAL TECHNOLOGY SERVICES:	1,410,191	1,431,476	1,665,518	234,042	16.35
FEDERAL TECHNOLOGY SERVICES (ESSER)					
Equipment	125,000	125,000	-	(125,000)	(100.00)
TOTAL FEDERAL TECHNOLOGY SVCS (ESSER):	125,000	125,000	-	(125,000)	(100.00)
HUMAN RESOURCES					
Salaries	33,362	34,010	35,200	1,190	3.50
Benefits	23,087	22,279	23,328	1,049	4.71
Purchased Professional Svcs	1,550	1,550	1,500	(50)	(3.23)
Supplies	-	-	-	-	N/A
Dues and Memberships	330	330	-	(330)	(100.00)
TOTAL HUMAN RESOURCES	58,329	58,169	60,028	1,859	3.20
<b>TOTAL SUPPORT SERVICES - CENTRAL:</b>	<b>1,593,520</b>	<b>1,614,645</b>	<b>1,725,546</b>	<b>110,901</b>	<b>6.87</b>
<b>2900 OTHER SUPPORT SERVICES</b>					
Other Purchased Services	27,400	27,400	27,400	-	0.00
<b>TOTAL OTHER SUPPORT SERVICES:</b>	<b>27,400</b>	<b>27,400</b>	<b>27,400</b>	<b>-</b>	<b>0.00</b>
<b>TOTAL 2000 - SUPPORT SERVICES</b>	<b>15,604,392</b>	<b>15,479,779</b>	<b>16,898,152</b>	<b>1,418,373</b>	<b>9.16</b>

**LAMPETER-STRASBURG SCHOOL DISTRICT**

FINAL BUDGET 2023-24

EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2022-23 BUDGET	2022-23 PROJECTED	2023-24 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>3200 STUDENT ACTIVITIES</b>					
SCHOOL SPONSORED STUDENT ACTIVITIES					
Salaries	117,117	110,474	110,474	-	0.00
Benefits	50,254	47,406	46,014	(1,392)	(2.94)
PAC Purchased Professional Svcs	18,040	18,040	18,040	-	0.00
Other Purchased Svcs	11,010	11,010	11,010	-	0.00
PAC Supplies	2,500	2,500	2,500	-	0.00
Student Activities Supplies	1,000	1,000	-	(1,000)	(100.00)
PAC Equipment	21,000	21,000	21,000	-	0.00
Dues and Memberships	4,730	4,730	4,730	-	0.00
	<u>225,651</u>	<u>216,160</u>	<u>213,768</u>	<u>(2,392)</u>	<u>(1.11)</u>
ATHLETICS					
Salaries	486,139	477,385	483,308	5,923	1.24
Benefits	229,607	224,425	226,706	2,281	1.02
Purchased Professional Svcs	62,000	62,000	77,000	15,000	24.19
Purchased Property Svcs	20,000	20,000	28,000	8,000	40.00
Other Purchased Svcs	54,750	54,750	54,750	-	0.00
Supplies	62,000	62,000	62,000	-	0.00
Equipment	4,996	4,996	22,320	17,324	346.76
Dues and Memberships	10,000	10,000	10,000	-	0.00
TOTAL ATHLETICS:	<u>929,492</u>	<u>915,556</u>	<u>964,084</u>	<u>48,528</u>	<u>5.30</u>
<b>TOTAL STUDENT ACTIVITIES:</b>	<u><b>1,155,143</b></u>	<u><b>1,131,716</b></u>	<u><b>1,177,852</b></u>	<u><b>46,136</b></u>	<u><b>4.08</b></u>
<b>3300 COMMUNITY SERVICES</b>					
Grants to Community Organizations	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>0.00</u>
<b>TOTAL COMMUNITY SERVICES:</b>	<u><b>6,000</b></u>	<u><b>6,000</b></u>	<u><b>6,000</b></u>	<u><b>-</b></u>	<u><b>0.00</b></u>
<b>3400 SCHOLARSHIPS AND AWARDS</b>					
Student Scholarships and Awards	<u>1,750</u>	<u>1,750</u>	<u>1,750</u>	<u>-</u>	<u>0.00</u>
<b>TOTAL SCHOLARSHIPS AND AWARDS:</b>	<u><b>1,750</b></u>	<u><b>1,750</b></u>	<u><b>1,750</b></u>	<u><b>-</b></u>	<u><b>0.00</b></u>
<b>TOTAL 3000 - NON-INSTRUCTIONAL SERVICES</b>	<u><b>1,162,893</b></u>	<u><b>1,139,466</b></u>	<u><b>1,185,602</b></u>	<u><b>46,136</b></u>	<u><b>4.05</b></u>
<b>5000 OTHER FINANCING USES</b>					
DEBT SERVICE					
Interest Payments	193,757	716,902	841,429	124,527	17.37
Principal Payments	<u>1,955,000</u>	<u>1,960,000</u>	<u>1,990,000</u>	<u>30,000</u>	<u>1.53</u>
TOTAL DEBT SERVICE:	<u>2,148,757</u>	<u>2,676,902</u>	<u>2,831,429</u>	<u>154,527</u>	<u>5.77</u>
FUND TRANSFERS					
Transfer to Capital Reserve	3,431,723	2,903,578	2,865,096	(38,482)	(1.33)
Transfer to Food Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
TOTAL FUND TRANSFERS:	<u>3,431,723</u>	<u>2,903,578</u>	<u>2,865,096</u>	<u>(38,482)</u>	<u>(1.33)</u>
BUDGETARY RESERVE					
Other Financing Uses	<u>480,000</u>	<u>-</u>	<u>480,000</u>	<u>480,000</u>	<u>N/A</u>
TOTAL BUDGETARY RESERVE:	<u>480,000</u>	<u>-</u>	<u>480,000</u>	<u>480,000</u>	<u>N/A</u>
<b>TOTAL 5000 - OTHER FINANCING USES</b>	<u><b>6,060,480</b></u>	<u><b>5,580,480</b></u>	<u><b>6,176,525</b></u>	<u><b>596,045</b></u>	<u><b>10.68</b></u>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES:</b>	<u><b>58,301,968</b></u>	<u><b>56,887,878</b></u>	<u><b>60,391,401</b></u>	<u><b>3,503,523</b></u>	<u><b>6.16</b></u>
<b>CHANGE IN FUND BALANCE:</b>	<b>(800,706)</b>	<b>2,112,453</b>	<b>(261,091)</b>		

# **CAPITAL RESERVE BUDGET DETAIL**

2022-23 THROUGH 2027-28

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
CAPITAL RESERVE BUDGET

Project Location and Description	Note 1	Note 2				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>Beginning Balance (acct 32-0820)</b>	3,000,484	3,537,762	3,305,262	2,927,262	2,746,262	2,616,262
<b>Revenue</b>						
Transfer from General Fund - Note 3	-	-	-	-	-	-
Transfer from General Fund Due to Debt Reduction	2,903,578	2,749,121	2,746,729	2,750,134	2,748,849	2,759,024
Transfer from General Fund for Feasibility Study Planning	-	115,975	-	-	-	-
Interest Earnings	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Fund Available for Projects:</b>	<u>5,914,062</u>	<u>6,412,858</u>	<u>6,061,991</u>	<u>5,687,396</u>	<u>5,505,111</u>	<u>5,385,286</u>
<b>Total Expenditures</b>	<u>2,376,300</u>	<u>3,107,596</u>	<u>3,134,729</u>	<u>2,941,134</u>	<u>2,888,849</u>	<u>2,887,024</u>
<b>Ending Balance</b>	<u>3,537,762</u>	<u>3,305,262</u>	<u>2,927,262</u>	<u>2,746,262</u>	<u>2,616,262</u>	<u>2,498,262</u>

**Notes**

- 1 Debt reduction of \$3,888,075 in 2021-22
- 2 Total reduction of approx. \$3.4M in 2022-23 and beyond. Board and Admin. are working on Long-Range Planning incl. Debt Service
- 3 General Fund surplus historically transferred to Cap Reserve. Outcome for remaining years is not known so no transfers shown.

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

**CC** - Critical Capital projects

**ESSER** - Elementary and Secondary School Emergency Relief grants

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
CAPITAL RESERVE BUDGET

<b>Long-Range Planning - FS</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
Professional Services - TBD	1,492,000	655,000	500,000	500,000	500,000	500,000
Renovation Projects - TBD		610,096	2,246,729	2,250,134	2,248,849	2,259,024
Total:	1,492,000	1,265,096	2,746,729	2,750,134	2,748,849	2,759,024

<b>Outside Athletic Master Plan</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
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:	-	-	233,000	-	-	-

<b>Hans Herr Elementary</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
Paint media center - FS						
Install Sound baffles in the gym		7,500				
Replace cooling tower	ESSER 95,000					
Upgrade video camera system - FS						
Install cameras bus loop, playground, 3rd gr - FS						
Replace both boilers - FS	ESSER 125,000					
Painting and sealing - FS						
Roof repairs and renovation - FS	10,000	10,000	10,000	10,000	10,000	10,000
Total:	10,000	17,500	10,000	10,000	10,000	10,000

<b>Martin Meylin Middle School</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
Replace the front entry steps and concrete landing - FS						
Grand Hallway floor replacement - FS						
Paint the LGI Room - FS						
Replace water softeners - FS	25,000	CC				
Replace cooling tower	ESSER 95,000					
Replace gym lobby doors and hardware - FS						
Rebuild the McQuay chiller - FS	ESSER 45,000					
Roof repairs and renovations - FS		1,600,000				
Total:	25,000	1,600,000	-	-	-	-

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
CAPITAL RESERVE BUDGET

<b>High School</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
Replace lights (Rm: 227,229,231,233,234,236) - FS						
Repair terrazzo floor in several areas - FS						
Replace building loop hot water heater - FS						
Lower brick wall by band entry - FS						
Replace cooling tower - FS	ESSER 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	ESSER 70,000					
Total:	13,000	13,000	13,000	13,000	13,000	13,000

<b>Strasburg Elementary - FS</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
Roof Maintenance - FS						
Playground repairs and mulch - FS						
Re-gasket boiler - FS						
Total:	-	-	-	-	-	-

<b>Lampeter Elementary</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
Roof maintenance - FS	5,000	5,000	5,000	5,000	5,000	5,000
Replace Florida Heat Pumps - FS	40,000	50,000	50,000	50,000	50,000	50,000
Concrete work - FS						
Playground poured rubber surface	189,000					
Total:	234,000	55,000	55,000	55,000	55,000	55,000

<b>Walnut Run Elementary - FS</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
Repoint foundation and brickwork - FS				36,000		
Total:	-	-	-	36,000	-	-



**LAMPETER-STRASBURG SCHOOL DISTRICT**  
CAPITAL RESERVE BUDGET

<b>Campus</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
Repair curbing and asphalt in front of MM - FS	40,000					
Maintenance building roof repairs - FS						
Sidewalk repair	10,000	10,000	10,000	10,000	10,000	10,000
Line painting		5,000				
Admin Building roof renovations - FS	50,000	CC				
Domestic water booster pumps (4)	189,000					
Siemens panel upgrades	88,000					
Roadway and parking lot asphalt repairs	100,000	20,000	20,000	20,000	20,000	20,000
Asphalt Walkway to ball fields		30,000				
Total:	477,000	65,000	30,000	30,000	30,000	30,000

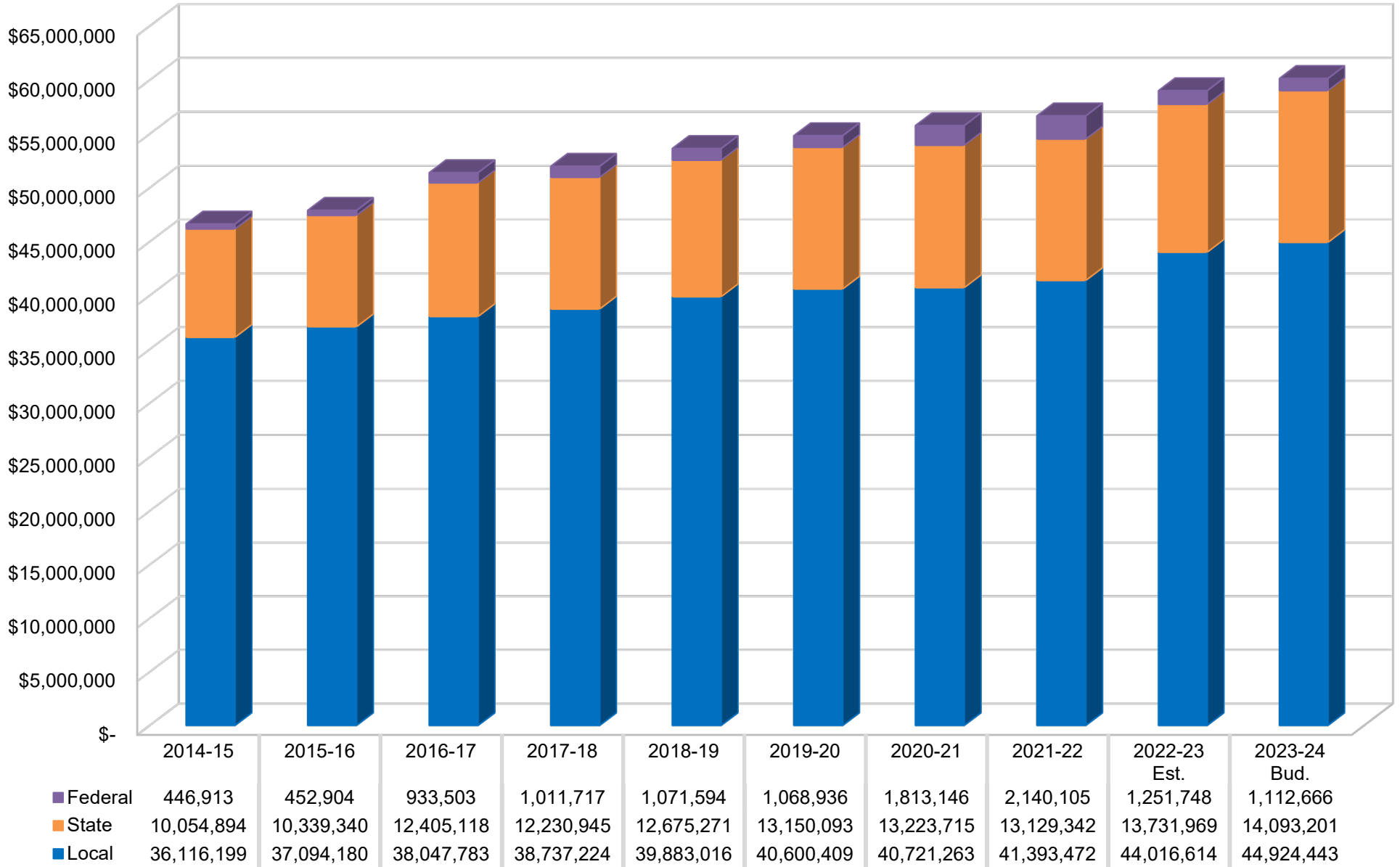
<b>Technology Projects</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
Field wireless connection	6,100					
Field cameras	3,200					
WAN Upgrade	25,000					
Audio system replacement in the PAC - FS						
Card access to outside buildings and lights - FS						
Network switches and wireless access points	ESSER 270,000					
Total:	34,300	-	-	-	-	-

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
CAPITAL RESERVE BUDGET

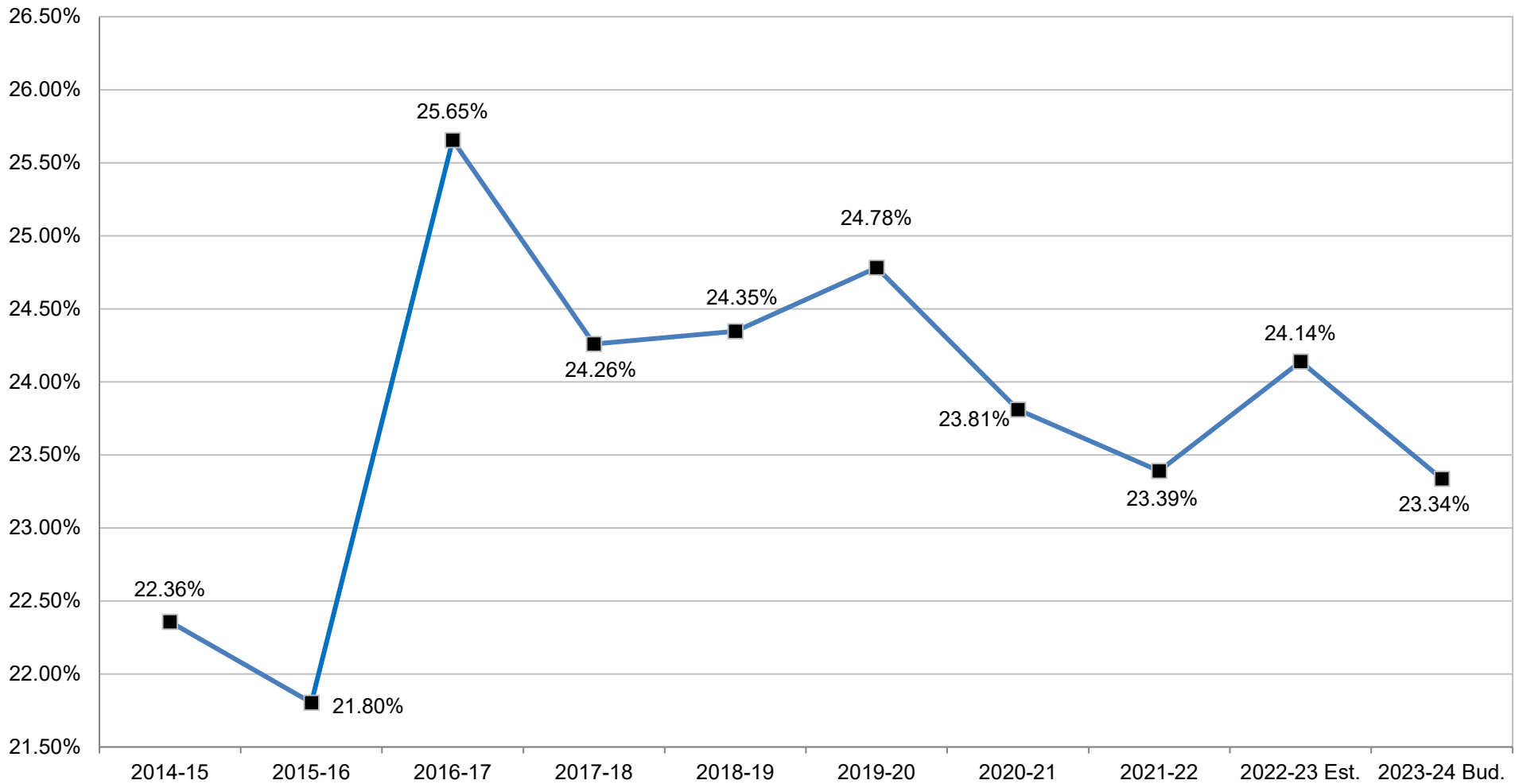
<b>Cafeteria Projects</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
<b>Lampeter Elementary</b>						
Replace freezer & refrigerator compressors		12,000	12,000			
Replace garbage disposal	5,000					
<b>Hans Herr</b>						
Replace roll through warmer	8,000					
Replace milk cooler		8,000				
Replace flat top grill/oven combo		12,000				
Replace freezer & refrigerator compressors				12,000	12,000	
<b>Martin Meylin</b>						
Replace two roll-through refrigerators	8,000	10,000				
Replace roll through warmer		10,000				
Replace compressor in freezer	15,000					
<b>High School</b>						
Replace old milk cooler	5,000					
Replace two roll-through refrigerators	8,000	8,000				
Add flat top grill/oven combo		12,000				
Replace display cooler in food court	12,000					
Replace pizza oven	12,000					
Replace freezer compressor			15,000			
Replace compressor in walk-in cooler				15,000		
<b>All Kitchens</b>						
Preventive maintenance on equipment	18,000	20,000	20,000	20,000	20,000	20,000
Total Cafeteria Projects:	91,000	92,000	47,000	47,000	32,000	20,000
<b>Total Capital Reserve Project Costs:</b>	<b>2,376,300</b>	<b>3,107,596</b>	<b>3,134,729</b>	<b>2,941,134</b>	<b>2,888,849</b>	<b>2,887,024</b>
<b>Ending Fund Balance:</b>	<b>3,537,762</b>	<b>3,305,262</b>	<b>2,927,262</b>	<b>2,746,262</b>	<b>2,616,262</b>	<b>2,498,262</b>

# **APPENDIX**

## REVENUE BY FUNDING SOURCE

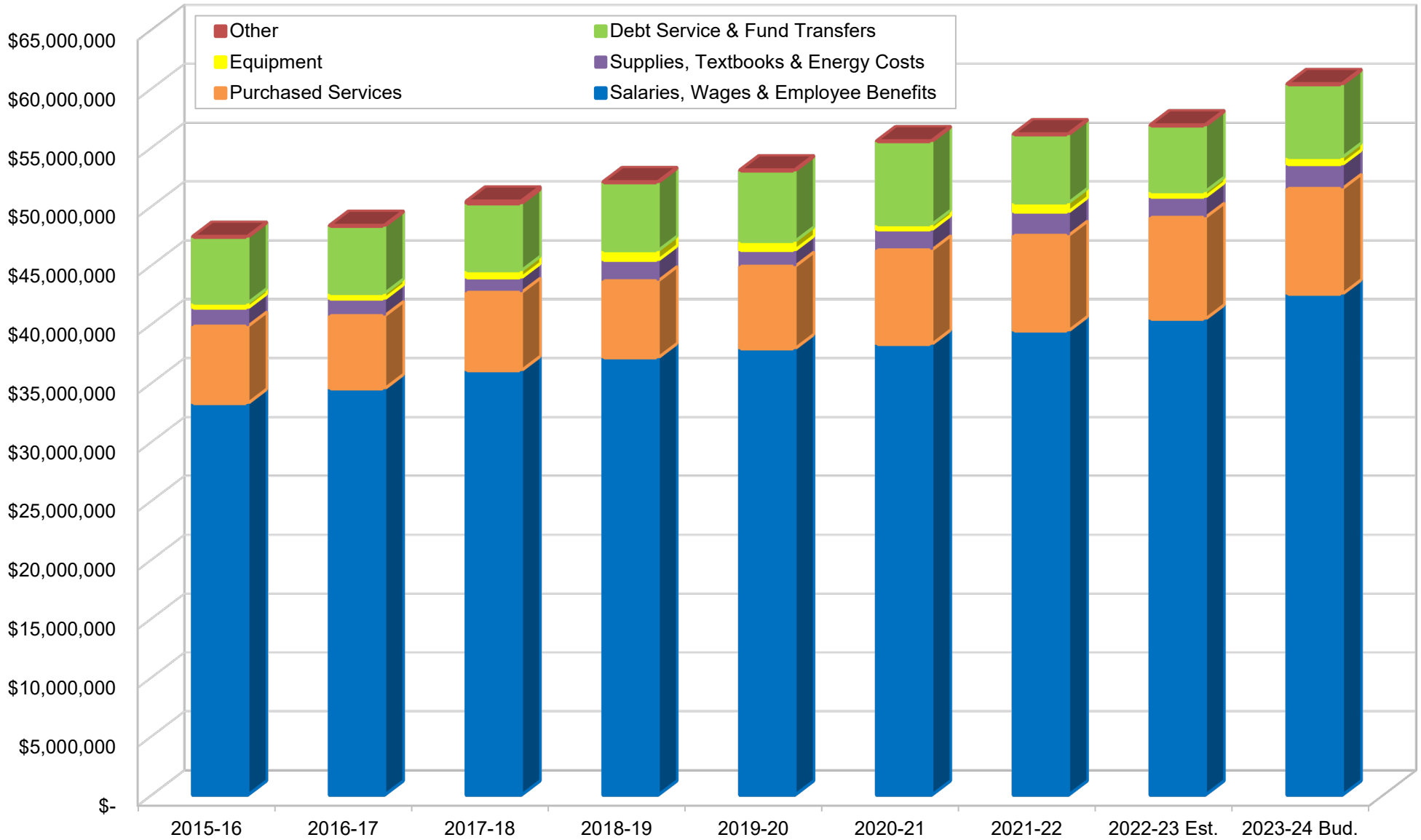


## STATE REVENUE AS A PERCENTAGE OF TOTAL EXPENDITURES

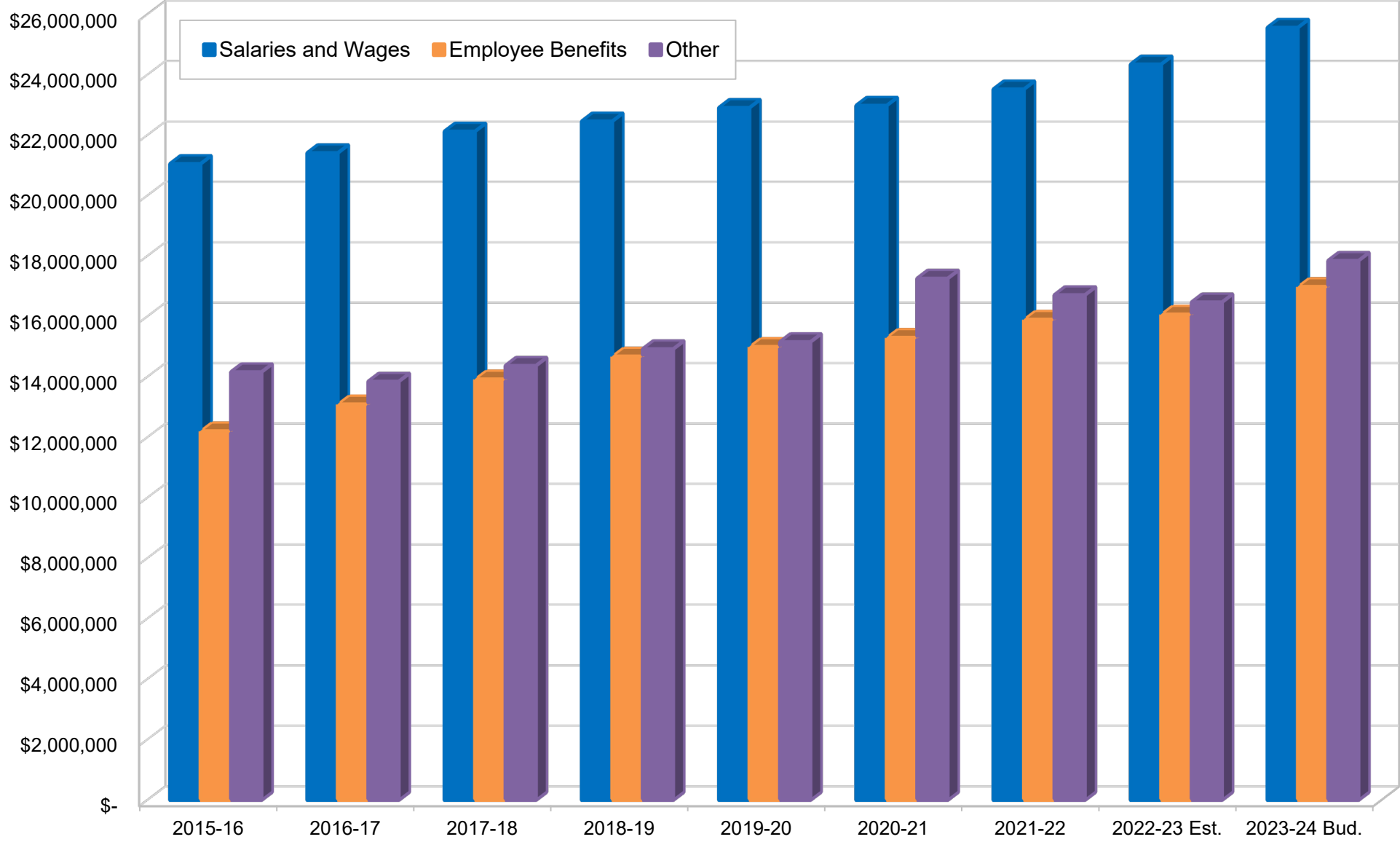


\* 2016-17 State Revenue includes deferred PlanCon Subsidy from 2015-16

## EXPENDITURES BY CATEGORY



EXPENDITURES BY CATEGORY



## INDEX AND MILLAGE RATE INCREASE HISTORY

	Fiscal Year										Averages	
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	10 Year	5 Year
Act 1 Base Index	1.70	2.10	1.90	2.40	2.50	2.40	2.30	2.60	3.00	3.40	2.43	2.74
Act 1 Adjusted Index for L-S	2.00	2.50	2.20	2.80	2.90	2.80	2.70	3.00	3.50	4.00	2.84	3.20
Percent Increase in L-S Millage	*1.90	0.90	1.30	1.90	1.50	1.50	1.70	0.00	1.90	1.90	1.45	1.40
Avg Increase Lancaster County Districts	2.16	2.03	1.71	2.79	2.22	2.15	2.15	0.87	1.75	2.38	2.02	1.86

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

**The Act 1 base index is calculated by averaging the percent increases in the Pennsylvania Statewide Average Weekly Wage (SAWW) and the Federal Employment Cost Index (ECI) for elementary/secondary schools.**

Additionally, for school districts with a market value/personal income aid ratio (MV/PI AR) greater than 0.4000, the value of their index is adjusted upward by multiplying the base index by the sum of 0.75 and their MV/PI AR. For example, if the base index is 2.4% and the school district's MV/PI AR is 0.6000, the school district's adjusted index is  $2.4\% \times (0.75 + 0.6000) = 3.2\%$ .



## LANCASTER COUNTY SCHOOL DISTRICTS

### EXPENDITURES PER PUPIL - 2021-22

DISTRICT	INSTRUCTION 1000 RANK		SUPPORT SVCS 2000 RANK		NON-INSTR SVCS 3000 RANK		FACILITIES-CAP 4000 RANK		OTHER 5000 RANK		TOTAL	RANK
Cocalico	\$ 13,378.88	14	\$ 6,281.46	11	\$ 397.77	10	\$ -	1	\$ 1,991.49	6	\$ 22,049.61	12
Columbia	\$ 13,325.59	13	\$ 6,501.63	12	\$ 313.81	7	\$ 14.01	13	\$ 3,471.53	15	\$ 23,626.56	14
Conestoga Valley	\$ 11,995.78	9	\$ 5,013.55	4	\$ 415.32	12	\$ 0.75	10	\$ 1,810.04	3	\$ 19,235.44	5
Donegal	\$ 11,392.71	4	\$ 4,708.35	2	\$ 278.16	4	\$ -	1	\$ 3,059.33	13	\$ 19,438.55	6
Elanco	\$ 12,772.60	12	\$ 8,034.06	15	\$ 429.73	13	\$ 4.16	12	\$ 2,106.12	8	\$ 23,346.67	13
Elizabethtown	\$ 11,988.45	8	\$ 5,312.32	6	\$ 311.29	6	\$ -	1	\$ 1,307.18	1	\$ 18,919.23	3
Ephrata	\$ 10,898.31	3	\$ 6,035.79	9	\$ 431.87	14	\$ -	1	\$ 2,080.38	7	\$ 19,446.35	7
Hempfield	\$ 12,397.53	11	\$ 4,877.55	3	\$ 290.35	5	\$ 1.55	11	\$ 1,375.77	2	\$ 18,942.75	4
<b>L-S</b>	<b>\$ 11,869.40</b>	<b>7</b>	<b>\$ 5,430.85</b>	<b>8</b>	<b>\$ 393.93</b>	<b>9</b>	<b>\$ 16.41</b>	<b>14</b>	<b>\$ 2,159.74</b>	<b>9</b>	<b>\$ 19,870.33</b>	<b>8</b>
Lancaster	\$ 14,766.84	15	\$ 7,578.92	14	\$ 250.29	1	\$ 71.30	15	\$ 2,596.13	10	\$ 25,263.49	15
Manheim Central	\$ 12,039.86	10	\$ 6,110.23	10	\$ 492.28	15	\$ -	1	\$ 2,799.17	11	\$ 21,441.54	11
Manheim Twp	\$ 9,614.71	1	\$ 5,364.79	7	\$ 268.78	2	\$ -	1	\$ 3,070.44	14	\$ 18,318.72	2
Penn Manor	\$ 10,590.17	2	\$ 4,511.33	1	\$ 271.35	3	\$ -	1	\$ 1,946.86	5	\$ 17,319.71	1
Pequea Valley	\$ 16,294.92	16	\$ 9,656.56	16	\$ 691.46	16	\$ -	1	\$ 2,887.99	12	\$ 29,530.92	16
Solanco	\$ 11,831.73	6	\$ 6,606.92	13	\$ 389.15	8	\$ -	1	\$ 1,854.40	4	\$ 20,682.19	9
Warwick	\$ 11,582.64	5	\$ 5,159.94	5	\$ 408.75	11	\$ 181.21	16	\$ 3,784.49	16	\$ 21,117.03	10
County Average	\$ 12,296.26		\$ 6,074.01		\$ 377.14		\$ 18.09		\$ 2,393.82		\$ 21,159.32	

*The average cost per pupil for Lancaster County School Districts was \$21,159.32*

## FIVE-YEAR BUDGET PROJECTIONS

	2022-23		2023-24	Factor	Projected				Notes
	Budget	Estimate	Budget		2024-25	2025-26	2026-27	2027-28	
Property Taxes	38,714,636	39,220,382	39,916,302		41,008,800	42,131,389	43,284,899	44,470,184	0.85% Assessment Growth 1.9% Tax Increase
Earned Income Tax	3,620,000	3,900,000	4,017,000	2.90%	4,133,493	4,253,364	4,376,712	4,503,637	
* Gain / Loss on Investments	(175,000)	(350,000)	(135,000)		320,000	470,000	235,000	195,000	
Other Local Revenues	871,233	1,246,232	1,126,141		1,126,141	1,126,141	1,126,141	1,126,141	
Basic Ed Subsidy	4,555,000	4,960,000	5,100,000	2.00%	5,202,000	5,306,040	5,412,161	5,520,404	
Special Ed Subsidy	1,550,000	1,600,000	1,600,000	1.00%	1,616,000	1,632,160	1,648,482	1,664,967	
Transportation Subsidy	753,870	742,134	779,000	1.50%	790,685	802,545	814,583	826,802	
Soc. Sec. Reimb.	869,870	871,542	910,093		978,857	1,013,117	1,048,576	1,085,276	Tied to Wages
PSERS Reimb.	4,232,413	4,221,766	4,266,428		4,594,012	4,858,852	5,122,434	5,377,982	Tied to Wages & PSERS Est. Rates
Other State Revenues	1,313,560	1,336,527	1,437,680		1,408,010	1,408,010	1,408,010	1,378,010	
Federal Programs (Title)	601,800	664,291	591,027		591,027	591,027	591,027	591,027	
ESSER Funds	593,880	587,457	521,639		-	-	-	-	
<b>Total Revenue</b>	<b>57,501,262</b>	<b>59,000,331</b>	<b>60,130,310</b>		<b>61,769,025</b>	<b>63,592,645</b>	<b>65,068,025</b>	<b>66,739,430</b>	
<i>Percent Increase</i>					<i>2.7%</i>	<i>3.0%</i>	<i>2.3%</i>	<i>2.6%</i>	
Wages	24,485,098	24,346,446	25,560,950		26,455,583	27,381,528	28,339,881	29,331,777	
Social Security	1,800,799	1,799,322	1,884,924		1,957,713	2,026,233	2,097,151	2,170,551	Tied to Wages
PSERS	8,490,712	8,342,882	8,453,597		9,188,024	9,717,704	10,244,867	10,755,963	Tied to Wages & PSERS Est. Rates
Health Insur.	6,292,663	5,292,663	5,992,396	4.00%	6,232,092	6,481,376	6,740,631	7,010,256	
Other Benefits	605,484	634,323	653,780		656,130	658,504	660,901	663,322	
Special Ed	3,038,192	3,175,182	3,316,211	5.00%	3,482,022	3,656,123	3,838,929	4,030,876	
Transportation	1,462,115	1,492,115	1,527,920		1,566,118	1,628,763	1,693,914	1,761,671	Based on Contract thru 2023-34
Charter Tuition	1,070,702	953,500	1,013,500	3.00%	1,043,905	1,075,222	1,107,479	1,140,703	
Other Services	2,816,341	3,015,493	3,102,610		3,145,423	3,176,310	3,208,316	3,241,488	
Supplies, Books, Software	1,054,238	1,064,828	1,028,778		1,028,778	1,028,778	1,028,778	1,028,778	
Energy & Fuel	573,000	638,500	921,650		921,650	921,650	921,650	921,650	
Textbook Adoptions	32,000	32,000	100,000		276,000	150,000	-	400,000	Per Long Range Plan
Equipment, Dues and Fees	520,144	520,144	658,560		569,806	801,306	770,506	509,106	Per Long Range Plan
Debt Service	2,148,757	2,676,902	2,831,429		2,833,640	2,830,278	2,831,354	2,791,856	
* Budgetary Reserve	480,000	-	480,000		480,000	480,000	480,000	480,000	
Capital Reserve Transfer	3,431,723	2,903,578	2,865,096		2,746,729	2,750,134	2,748,849	2,759,024	
* Food Service Transfer	-	-	-		-	-	-	-	
<b>Total Expenses</b>	<b>58,301,968</b>	<b>56,887,878</b>	<b>60,391,401</b>		<b>62,583,613</b>	<b>64,763,909</b>	<b>66,713,206</b>	<b>68,997,021</b>	
<i>Percent Increase</i>					<i>3.6%</i>	<i>3.5%</i>	<i>3.0%</i>	<i>3.4%</i>	
<b>Operating Balance</b>	<b>(800,706)</b>	<b>2,112,453</b>	<b>(261,091)</b>		<b>(814,588)</b>	<b>(1,171,264)</b>	<b>(1,645,181)</b>	<b>(2,257,591)</b>	
* <b>Adjusted Operating Balance</b>	<b>(145,706)</b>	<b>2,462,453</b>	<b>353,909</b>		<b>(654,588)</b>	<b>(1,161,264)</b>	<b>(1,400,181)</b>	<b>(1,972,591)</b>	

# 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.