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# LAMPETER-STRASBURG SCHOOL DISTRICT

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## **2024-2025 FINAL BUDGET**

**LAMPETER-STRASBURG  
SCHOOL DISTRICT**

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

**KEVIN S. PEART, ED.D.**  
Superintendent  
April 30, 2024

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

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 2024-2025 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 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 eleventh consecutive year. The most recent 2024 rankings place L-S 119th in the state (out of over 740 public high schools) and 3,069th nationally (out of approximately 25,000 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.

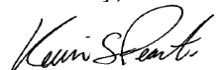
School safety continues to be the number one priority of the District for our students and staff alike. We continue to have a great partnership with our local police departments and first responders. Our School Resource Officer officially began during the 2018-2019 school year and continues to be a great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

Utilizing community feedback provided to the District, we are in the process of implementing the recommendations included in our 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. The Early Childhood Center is scheduled to open for the 2024-2025 school year and will serve our half day kindergarten, Pre-Kindergarten (ages 3-5 through Owl Hill Learning Academy), and School Age Child Care programs.

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 2.5% real estate tax increase for 2024-2025. 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 2024-25

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**LAMPETER-STRASBURG SCHOOL DISTRICT**  
FINAL BUDGET 2024-25

**BOARD OF SCHOOL DIRECTORS**

Melissa S. Herr, President  
Matthew E. Parido, Vice President  
Dustin D. Knarr  
Suzanne S. Knowles  
Dean E. McComsey  
Kelly A. Osborne

Kristin M. Staley  
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  
Jennifer L. Felix, Assistant Principal  
Alicia C. Kowitz., Principal  
Scott K. Rimmer, Ed.D., Assistant Principal  
Cory S. Robison, Assistant Principal  
Jeffrey T. Smecker, Ed.D., Principal  
Melissa L. Swarr, 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.

# LAMPETER-STRASBURG SCHOOL DISTRICT

## FINAL BUDGET 2024-25

### BUDGET PRESENTATION

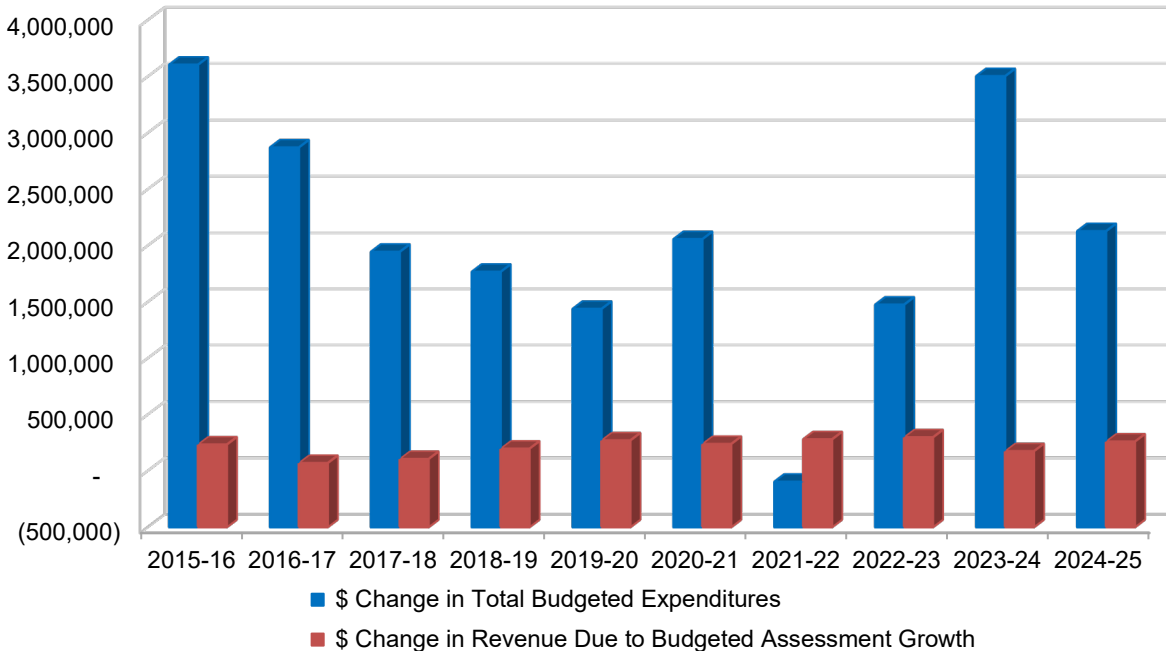
The Budget of the Lampeter-Strasburg School District for the fiscal year 2024-25 is submitted herewith. The budget development process involved all levels of staff and culminated with Administration coordinating the final budget with the Finance Committee of the Board of School Directors. The development, review, and consideration of the 2024-25 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 several years of uncertainty, the 2024-25 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 thirteen 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 several 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.

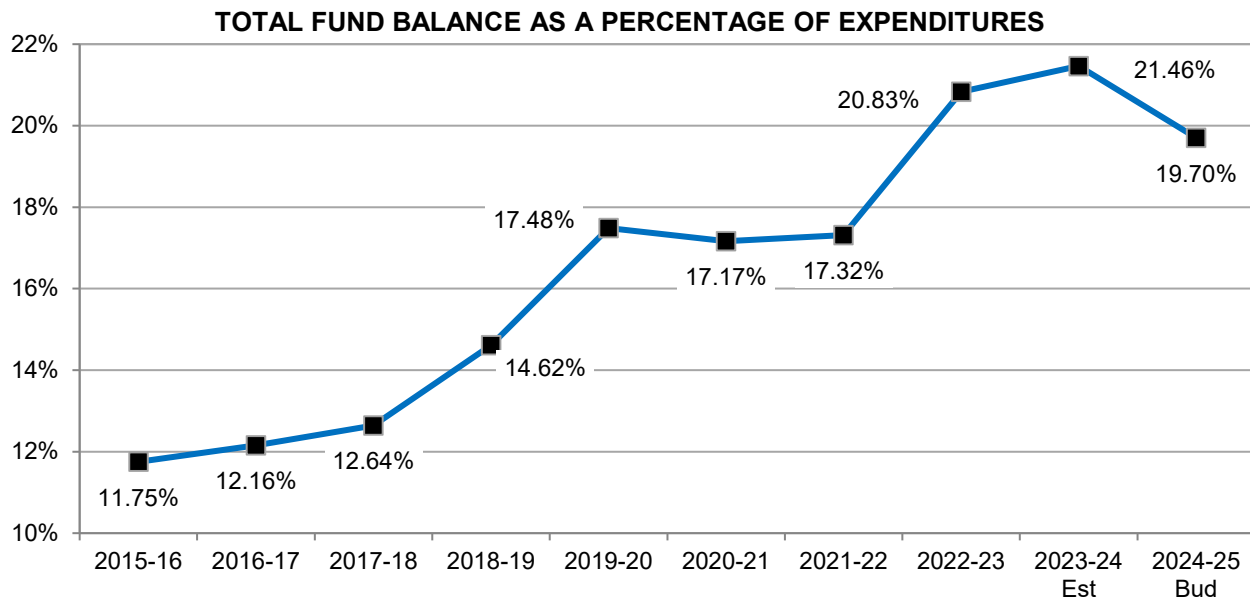
# LAMPETER-STRASBURG SCHOOL DISTRICT

## FINAL BUDGET 2024-25

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 for the past thirteen 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 2023-24 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 nearly completed. We are in the final design stages 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 2024-25 fiscal year is \$660,135. 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 2.5% increase to the real estate tax. 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 16.51% over the 10 years reflected in the following chart:



## LAMPETER-STRASBURG SCHOOL DISTRICT

### FINAL BUDGET 2024-25

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 2024-25 is 5.3%. 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's financials became clearer, the Board opted for a tax increase of 2.5%, well below the maximum. Over the past 5 years, the District's average annual tax increase is 1.54% which is less than the county average of 1.89% and our Act 1 average of 3.46% 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 an increase in funding for both subsidies. The retirement subsidy is decreasing by 0.29% but is projected to increase each year moving forward. The state has been funding approximately 23.91% 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 2.5% increase in the real estate millage for 2024-25. The District's final tax rate for next year is expected to increase by 0.4491 mills to a total millage of 18.4120 mills. A taxpayer owning a property valued at the median homestead value of \$219,850 will pay an additional \$98.73 in real estate taxes in the upcoming 2024-25 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 purpose of lowering the assessed values of homestead and farmstead 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 \$169.

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 5th in total expenditures per student out of 16 Lancaster County School Districts with 1 being the lowest (fiscal year ending 6/30/2023 - 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 2023-24 the average cost is more than \$18,000 per charter student. The 2024-25 budget is built anticipating flat charter school enrollment from 2023-24 for 2024-25.

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.

## **LAMPETER-STRASBURG SCHOOL DISTRICT**

### **FINAL BUDGET 2024-25**

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 electricity demand response agreements; partnering with West Lampeter Township to utilize 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 0.64% in 2024-25. 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 0.64% rise in the growth rate represents an increase over last year's budgeted rate of 0.45%.

**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 \$3.29 million 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 \$183,061,600 for the 380 lots. Additional information concerning this law can be found on the PA Department of Agriculture's website searching for "Clean and Green."

**A LOOK AHEAD** – The current labor market, inflation, and the state of the economy are important factors to consider. Staffing shortages continue to be an issue across the job market. Inflation has negatively impacted the District in many areas from food supplies to waste removal. The Board negotiated a new five-year Collective Bargaining Agreement with the Lampeter-Strasburg Education Association effective July 1, 2024.



# LAMPETER-STRASBURG SCHOOL DISTRICT

## FINAL BUDGET 2024-25

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, the five-year projection shows it may be difficult for the District to continue with millage rate increases well below the Index

### ACADEMIC PERFORMANCE

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

According to Schooldigger.com website, Lampeter-Strasburg School District is ranked 65 out of 599 districts in the state of Pennsylvania for 2022-2023. 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 2023. Lampeter-Strasburg High School Keystone Exam scores in Literature, Biology, and Algebra I continue to be among the highest in the county. In 2023, 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 2019, 2021, 2022, and 2023 PSSA exams (The PSSA Exam was not administered in 2020 as a result of the pandemic).

2022-2023 PSSA												
Percentage of Students Scoring Advanced and Proficient												
	English Language Arts				Mathematics				Science			
Grade	2019	2021	2022	2023	2019	2021	2022	2023	2019	2021	2022	2023
3	81%	76%	64%	59%	74%	64%	62%	67%	NA	NA	NA	NA
4	85%	74%	71%	63%	72%	57%	69%	70%	93%	87%	89%	84%
5	76%	72%	72%	72%	57%	54%	48%	62%	NA	NA	NA	NA
6	74%	76%	73%	70%	54%	37%	43%	51%	NA	NA	NA	NA
7	76%	67%	77%	71%	48%	44%	42%	54%	NA	NA	NA	NA
8	75%	60%	72%	65%	51%	33%	43%	45%	72%	65%	68%	73%

## LAMPETER-STRASBURG SCHOOL DISTRICT

### FINAL BUDGET 2024-25

The following section titled "Summary of Budget Comparisons" will examine major variances between 2023-24 projected account outcomes and the 2024-25 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	2024-25 BUDGET	% CHANGE FROM 2023-24 PROJECTED	% OF TOTAL BUDGET	% OF TOTAL DIFFERENCE
Local Sources	47,022,283	1.84	74.96	140.38
State Sources	15,153,094	3.59	24.16	86.66
Federal Sources	552,727	(58.24)	0.88	(127.04)
Other Financing Sources	-	N/A	0.00	0.00
<b>TOTAL REVENUE &amp; OTHER FUNDING SOURCES</b>	<b>62,728,104</b>	<b>0.98</b>	<b>100.00</b>	<b>100.00</b>

Local Sources are expected to increase by 1.84% or \$851,748. The total increase is primarily comprised of the following: \$1,092,605 for real estate tax collection, \$120,000 earned income tax collection and \$100,000 gain / loss on investments. The gain / loss on investments relates to the stabilization of the market value of investments in U.S. Securities. Interest income is expected to decrease by \$400,000 in 2024-25 as a result of anticipated reductions in interest rates.

State funding is expected to increase by 3.59%, or \$525,776. A \$217,730 increase to the Basic Education Funding Subsidy as well as \$37,000 to the Special Education Subsidy, \$33,907 to the Transportation Subsidy, and \$154,799 to the Property Tax Relief Revenue are the largest contributing increases. Budgeted salary increases cause the social security and retirement reimbursements to increase by \$57,786 and \$160,587 respectively.

A decrease of 58.24% or \$770,787 is shown in Federal Revenue Sources. All Elementary and Secondary School Emergency Relief (ESSER) Funds are expected to be fully expended by the end of the 2023-24 fiscal year. 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 2024-25

Expenditures and Other Financing Uses of Funds, as budgeted in the General Fund, total \$63,388,239, an increase of 3.48% from projected 2023-24 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>2024-25 BUDGET</b>	<b>% CHANGE FROM 2023-24 PROJECTED</b>	<b>% OF TOTAL BUDGET</b>	<b>% OF TOTAL DIFFERENCE</b>
Salaries	26,476,906	3.48	41.77	41.86
Benefits	17,518,081	3.23	27.64	25.73
Salaries & Benefits	43,994,987	3.38	69.41	67.59
Purchased Professional Services	4,082,371	9.08	6.44	15.97
Purchased Property Services	792,956	(2.07)	1.25	(0.79)
Other Purchased Services	5,028,861	3.75	7.93	8.55
Supplies and Textbooks	2,303,830	(20.97)	3.63	(28.71)
Equipment	822,500	29.51	1.30	8.80
Other Objects	867,270	(3.52)	1.37	(1.49)
Other Uses of Funds	2,505,000	25.88	3.95	24.19
Transfer to Capital Reserve	2,990,464	4.38	4.72	5.89
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>63,388,239</b>	<b>3.48</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 (69.41%) 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 3.48% increase in total SALARIES of \$891,104 is due to an average 4.25% wage increase for professional and administrative staff. In addition, six (6) new positions were added to the budget for the new Early Childhood Center: special education teacher, special education assistants (2), full-time custodian, and part-time custodians (2). The increase was offset by the retirements and personnel changes expected in the 2024-25 school year.

The BENEFITS category is increasing by 3.23% or \$547,648. The main area causing this increase is the employees' percentage benefits (social security and retirement). As a result of changes in the new collective bargaining agreement, the District is expecting to see a savings in health insurance costs with lower employer health savings account contributions and increased working spouse employee premiums. Despite the projected 5% increase in medical claims, the net increase in health insurance is expected to only be 1.43%, or \$86,536.

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 30.59% of the total budget.

PURCHASED PROFESSIONAL SERVICES has an increase of 9.08%, or \$339,924, predominantly caused by increases to special education services.

A small decrease of 2.07%, or \$16,786, is expected for PURCHASED PROPERTY SERVICES.

## **LAMPETER-STRASBURG SCHOOL DISTRICT**

### **FINAL BUDGET 2024-25**

OTHER PURCHASED SERVICES is expected to increase by \$181,944, or 3.75%. Planned increases for transportation contracts (\$58,720) and property and liability insurance (\$75,681) are included in this adjustment. The increase in property and liability insurance is higher than previous years because of adding a new policy for the Early Childhood Center. Despite projected flat charter school enrollment, tuition is based on budgeted expenditures, causing an increase of \$41,000.

The expected cost of SUPPLIES AND TEXTBOOKS has decreased by 20.97%, or \$611,205. The 2023-24 projections include an estimate of \$1,000,000 in start-up furniture and supplies for the Early Childhood Center. This expense is not included in the 2024-25 budget. Offsetting this decrease in expenditures are rises in energy costs (\$117,203) and the textbook adoption cycle (\$120,000).

The District develops its EQUIPMENT budget based upon need which varies from year to year. The District expects to increase its equipment expenditures by \$187,400, or 29.51%. Equipment requests are reviewed in detail by the Finance Committee of the Board before they are included in the budget.

The OTHER OBJECTS category is decreasing by \$31,629, or 3.52%. This category includes debt interest payments.

OTHER FINANCING USES is increasing by \$515,000 or 25.88%. Debt principal payments are increasing by \$35,000. 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 \$2,990,464 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.

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 2024-25 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 2024-25 REVENUE AND EXPENDITURE SUMMARY

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 PROJECTED	2024-25 BUDGET	PROJECTED TO BUDGET % CHANGE	2024-25 BUDGET % OF TOTAL
<b>BEGINNING FUND BALANCE:</b>	<b>9,812,828</b>	<b>11,831,967</b>	<b>12,286,891</b>	<b>13,148,787</b>		
<b>REVENUE</b>						
6000 Local Sources	44,523,010	44,924,443	46,170,535	47,022,283	1.84	74.96
7000 State Sources	13,840,025	14,093,201	14,627,318	15,153,094	3.59	24.16
8000 Federal Sources	3,134,285	1,112,666	1,323,514	552,727	(58.24)	0.88
9000 Other Financing Sources	120,674	-	-	-	N/A	0.00
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES:</b>	<b>61,617,994</b>	<b>60,130,310</b>	<b>62,121,367</b>	<b>62,728,104</b>	<b>0.98</b>	<b>100.00</b>
<b>EXPENDITURES</b>						
<b>1000 INSTRUCTIONAL PROGRAMS</b>						
1100 Regular Instructional Programs	23,530,787	24,848,537	24,686,127	24,509,909	(0.71)	38.67
1200 Special Programs	9,518,312	9,709,818	10,681,980	11,423,217	6.94	18.02
1300 Vocational Education	993,514	1,049,828	1,067,233	1,087,128	1.86	1.72
1400 Other Instructional Programs	575,755	482,964	516,289	521,551	1.02	0.82
1500 Nonpublic School Programs	54,317	39,975	39,975	39,975	0.00	0.06
<b>TOTAL 1000 INSTRUCTIONAL PROGRAMS</b>	<b>34,672,685</b>	<b>36,131,122</b>	<b>36,991,604</b>	<b>37,581,780</b>	<b>1.60</b>	<b>59.29</b>
<b>2000 SUPPORT SERVICES</b>						
2100 Students	2,508,529	2,527,477	2,555,563	2,733,370	6.96	4.31
2200 Instructional Staff	1,052,553	1,096,213	1,132,463	1,117,931	(1.28)	1.76
2300 Administration	3,032,399	3,335,999	3,255,410	3,391,187	4.17	5.35
2400 Pupil Health	676,320	655,057	678,690	748,054	10.22	1.18
2500 Business	542,174	608,536	591,098	613,622	3.81	0.97
2600 Operations and Maintenance	4,531,652	4,817,693	4,885,494	5,289,584	8.27	8.34
2700 Student Transportation	2,130,004	2,104,231	2,200,938	2,339,320	6.29	3.69
2800 Central	2,099,312	1,725,546	2,033,853	2,001,128	(1.61)	3.16
2900 Other	26,485	27,400	27,400	27,400	0.00	0.04
<b>TOTAL 2000 SUPPORT SERVICES</b>	<b>16,599,428</b>	<b>16,898,152</b>	<b>17,360,909</b>	<b>18,261,596</b>	<b>5.19</b>	<b>28.81</b>
<b>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</b>						
3200 Student Activities	1,152,248	1,177,852	1,202,683	1,233,009	2.52	1.95
3300 Community Services	6,000	6,000	6,000	6,000	0.00	0.01
3400 Scholarships and Awards	1,750	1,750	1,750	1,750	0.00	0.00
<b>TOTAL 3000 NON-INSTRUCTIONAL SERVICES</b>	<b>1,159,998</b>	<b>1,185,602</b>	<b>1,210,433</b>	<b>1,240,759</b>	<b>2.51</b>	<b>1.96</b>
<b>4000 FACILITIES CONSTRUCTION &amp; IMPROVEMENT</b>						
4600 Existing Building Improvements	822,487	-	-	-	N/A	0.00
<b>TOTAL 4000 FACILITIES CONSTR &amp; IMPROVEMENT</b>	<b>822,487</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>0.00</b>
<b>5000 OTHER FINANCING USES</b>						
5100 Debt Service	2,821,278	2,831,429	2,831,429	2,833,640	0.08	4.47
5200 Capital Reserve Fund Transfer	2,903,578	2,865,096	2,865,096	2,990,464	4.38	4.72
5900 Budgetary Reserve	-	480,000	-	480,000	N/A	0.76
<b>TOTAL 5000 OTHER FINANCING USES</b>	<b>5,724,856</b>	<b>6,176,525</b>	<b>5,696,525</b>	<b>6,304,104</b>	<b>10.67</b>	<b>9.95</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES:</b>	<b>58,979,454</b>	<b>60,391,401</b>	<b>61,259,471</b>	<b>63,388,239</b>	<b>3.48</b>	<b>100.00</b>
<b>CHANGE IN FUND BALANCE:</b>	<b>2,638,540</b>	<b>(261,091)</b>	<b>861,896</b>	<b>(660,135)</b>		
<b>ENDING FUND BALANCE:</b>	<b>12,451,368</b>	<b>11,570,876</b>	<b>13,148,787</b>	<b>12,488,652</b>		
NONSPENDABLE FUND BALANCE (INVENTORY):	164,477	-	-	-		
ASSIGNED FOR RETIREMENT:	1,111,500	1,111,500	1,111,500	1,111,500		
ASSIGNED FOR LOST ASSESSMENT APPEALS:	171,710	78,710	78,710	78,710		
ASSIGNED FOR TECHNOLOGY:	32,005	32,005	32,005	32,005		
ASSIGNED FOR CAPITAL EXPENDITURES:	5,922,643	5,922,643	6,722,643	6,722,643		
UNASSIGNED FUND BALANCE:	5,049,033	4,426,018	5,203,929	4,543,794		
<b>TOTAL FUND BALANCE:</b>	<b>12,451,368</b>	<b>11,570,876</b>	<b>13,148,787</b>	<b>12,488,652</b>		

**LAMPETER-STRASBURG SCHOOL DISTRICT**

FINAL BUDGET 2024-25  
REVENUE DETAIL BY SOURCE

REVENUES	2022-23 ACTUAL	2023-24 BUDGET	2023-24 PROJECTED	2024-25 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
<b>LOCAL SOURCES</b>						
Current Real Estate Tax	37,776,720	38,669,179	38,629,994	39,879,243	1,249,249	3.23
Interim Real Estate Tax	238,474	172,123	365,000	190,356	(174,644)	(47.85)
Public Utility Realty Tax	39,291	39,000	37,267	37,500	233	0.63
Earned Income Tax	3,955,766	4,017,000	4,040,000	4,160,000	120,000	2.97
Real Estate Transfer Tax	744,247	575,000	530,000	530,000	-	0.00
Delinquent Tax	482,823	500,000	482,000	500,000	18,000	3.73
Interest on Investments	516,392	250,000	1,100,000	700,000	(400,000)	(36.36)
Gain / Loss on Investments	(296,292)	(135,000)	-	100,000	100,000	N/A
Admissions	60,401	60,000	50,000	50,000	-	0.00
Student Activity Fees	29,328	28,000	28,000	28,000	-	0.00
Intermediate Sources - Federal IDEA	585,984	497,733	548,039	548,039	-	0.00
Intermediate Sources - ACCESS, ESY	258,201	167,908	238,485	217,395	(21,090)	(8.84)
Rentals	32,777	15,000	25,000	25,000	-	0.00
Tuition	35,197	36,500	24,750	24,750	-	0.00
Miscellaneous Revenue	46,490	10,000	50,000	10,000	(40,000)	(80.00)
Advertising Revenue	17,212	22,000	22,000	22,000	-	0.00
<b>TOTAL LOCAL SOURCES:</b>	<b>44,523,010</b>	<b>44,924,443</b>	<b>46,170,535</b>	<b>47,022,283</b>	<b>851,748</b>	<b>1.84</b>
<b>STATE SOURCES</b>						
Basic Education	5,038,655	5,100,000	5,482,270	5,700,000	217,730	3.97
Vocational Education	87,756	80,000	95,000	95,000	-	0.00
Special Education	1,644,171	1,600,000	1,673,000	1,710,000	37,000	2.21
Transportation	742,134	779,000	852,093	886,000	33,907	3.98
Rentals & Sinking Fund	60,224	59,670	59,670	59,670	-	0.00
Nursing, Medical & Dental Services	52,967	53,000	53,000	53,000	-	0.00
Property Tax Relief Revenue	797,840	810,423	810,423	965,222	154,799	19.10
Social Security Reimbursement	858,194	910,093	904,541	962,327	57,786	6.39
Retirement Reimbursement	4,198,846	4,266,428	4,250,168	4,410,755	160,587	3.78
Ready to Learn Grant - Accountability Block	281,120	281,120	281,120	281,120	-	0.00
PCCD Safety & Mental Health Grant	-	103,467	136,033	-	(136,033)	(100.00)
Tuition for Orphans / Private Homes	64,781	50,000	30,000	30,000	-	0.00
Other State Revenue	13,337	-	-	-	-	N/A
<b>TOTAL STATE SOURCES:</b>	<b>13,840,025</b>	<b>14,093,201</b>	<b>14,627,318</b>	<b>15,153,094</b>	<b>525,776</b>	<b>3.59</b>
<b>FEDERAL SOURCES</b>						
Instructional Programs (Title)	817,287	591,027	552,891	552,727	(164)	(0.03)
ESSER II, ARP ESSER Funds	2,316,998	521,639	770,623	-	(770,623)	(100.00)
<b>TOTAL FEDERAL SOURCES:</b>	<b>3,134,285</b>	<b>1,112,666</b>	<b>1,323,514</b>	<b>552,727</b>	<b>(770,787)</b>	<b>(58.24)</b>
<b>OTHER FINANCING SOURCES</b>						
Transfer from Capital Reserve	-	-	-	-	-	N/A
Other Right-to-Use Arrangements	112,771	-	-	-	-	N/A
Sale of Fixed Assets	7,903	-	-	-	-	N/A
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>120,674</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES:</b>	<b>61,617,994</b>	<b>60,130,310</b>	<b>62,121,367</b>	<b>62,728,104</b>	<b>606,737</b>	<b>0.98</b>

**LAMPETER-STRASBURG SCHOOL DISTRICT**

FINAL BUDGET 2024-25

EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2022-23 ACTUAL	2023-24 BUDGET	2023-24 PROJECTED	2024-25 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
<b>1100 REGULAR INSTRUCTIONAL PROGRAMS</b>						
REGULAR INSTRUCTIONAL PROGRAMS						
Salaries	12,801,885	13,431,942	13,393,658	13,617,184	223,526	1.67
Benefits	8,429,178	9,291,925	8,642,177	8,844,118	201,941	2.34
Purchased Professional Svcs	185,650	215,375	215,375	217,000	1,625	0.75
Purchased Property Svcs	46,591	94,590	94,590	88,090	(6,500)	(6.87)
Other Purchased Svcs	702,166	732,100	594,300	620,300	26,000	4.37
General Supplies	255,702	269,770	969,770	292,965	(676,805)	(69.79)
Textbooks	86,288	158,250	158,250	277,000	118,750	75.04
Equipment	18,295	2,000	2,000	40,000	38,000	1,900.00
Dues and Memberships	425	400	400	500	100	25.00
<b>TOTAL REGULAR INSTRUCTIONAL:</b>	<b>22,526,182</b>	<b>24,196,352</b>	<b>24,070,520</b>	<b>23,997,157</b>	<b>(73,363)</b>	<b>(0.30)</b>
FEDERAL REGULAR INSTRUCTIONAL PROGRAMS (TITLE)						
Salaries	531,888	459,616	427,850	427,850	-	0.00
Benefits	221,086	88,936	82,566	82,402	(164)	(0.20)
Purchased Professional Svcs	373	-	-	-	-	N/A
Other Purchased Svcs	3,719	-	-	-	-	N/A
Supplies and Textbooks	77,639	2,500	2,500	2,500	-	0.00
Equipment	-	-	-	-	-	N/A
<b>TOTAL FEDERAL INSTRUCTIONAL (TITLE):</b>	<b>834,705</b>	<b>551,052</b>	<b>512,916</b>	<b>512,752</b>	<b>(164)</b>	<b>(0.03)</b>
FEDERAL REGULAR INSTRUCTIONAL PROGRAMS (ESSER)						
Salaries (Instructional Coaches)	78,889	81,370	82,622	-	(82,622)	(100.00)
Benefits	33,561	19,763	20,069	-	(20,069)	(100.00)
Purchased Professional Svcs	32,375	-	-	-	-	N/A
Purchased Property Svcs	-	-	-	-	-	N/A
Other Purchased Svcs	-	-	-	-	-	N/A
General Supplies	25,074	-	-	-	-	N/A
<b>TOTAL FEDERAL INSTRUCTIONAL (ESSER):</b>	<b>169,900</b>	<b>101,133</b>	<b>102,691</b>	<b>-</b>	<b>(102,691)</b>	<b>(100.00)</b>
<b>TOTAL REGULAR INSTRUCTIONAL PROGRAMS:</b>	<b>23,530,787</b>	<b>24,848,537</b>	<b>24,686,127</b>	<b>24,509,909</b>	<b>(176,218)</b>	<b>(0.71)</b>
<b>1200 SPECIAL PROGRAMS</b>						
SPECIAL PROGRAMS						
Salaries	3,502,460	3,696,542	3,740,910	4,072,896	331,986	8.87
Benefits	2,640,955	2,415,310	2,838,689	3,016,659	177,970	6.27
Purchased Professional Svcs	2,268,629	2,414,836	2,677,947	2,930,031	252,084	9.41
Purchased Property Svcs	-	2,000	2,000	2,000	-	0.00
Other Purchased Svcs	1,041,536	1,168,930	1,410,234	1,388,281	(21,953)	(1.56)
Supplies and Textbooks	7,483	7,300	7,300	8,950	1,650	22.60
Dues and Memberships	2,890	4,900	4,900	4,400	(500)	(10.20)
<b>TOTAL SPECIAL PROGRAMS:</b>	<b>9,463,953</b>	<b>9,709,818</b>	<b>10,681,980</b>	<b>11,423,217</b>	<b>741,237</b>	<b>6.94</b>
FEDERAL SPECIAL PROGRAMS (ESSER)						
Salaries	7,979	-	-	-	-	N/A
Benefits	610	-	-	-	-	N/A
Purchased Professional Svcs	44,659	-	-	-	-	N/A
Purchased Property Svcs	-	-	-	-	-	N/A
Other Purchased Svcs	-	-	-	-	-	N/A
Supplies and Textbooks	1,112	-	-	-	-	N/A
<b>TOTAL FED SPECIAL PROGRAMS (ESSER):</b>	<b>54,359</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL SPECIAL PROGRAMS:</b>	<b>9,518,312</b>	<b>9,709,818</b>	<b>10,681,980</b>	<b>11,423,217</b>	<b>741,237</b>	<b>6.94</b>
<b>1300 VOCATIONAL EDUCATION</b>						
AGRICULTURAL EDUCATION						
Salaries	157,028	154,930	164,972	172,622	7,650	4.64
Benefits	98,620	96,735	104,098	108,507	4,409	4.24
Purchased Property Svcs	26	1,000	1,000	1,000	-	0.00
Other Purchased Svcs	124	1,000	1,000	1,000	-	0.00
Supplies and Textbooks	13,712	11,000	11,000	11,000	-	0.00
Equipment	16,449	-	-	-	-	N/A
<b>TOTAL AGRICULTURAL EDUCATION:</b>	<b>285,959</b>	<b>264,665</b>	<b>282,070</b>	<b>294,129</b>	<b>12,059</b>	<b>4.28</b>
CAREER AND TECHNOLOGY CENTER (CTC)						
Lease Payment	90,416	90,019	90,019	89,866	(153)	(0.17)
Tuition	617,139	695,144	695,144	703,133	7,989	1.15
<b>TOTAL CTC:</b>	<b>707,555</b>	<b>785,163</b>	<b>785,163</b>	<b>792,999</b>	<b>7,836</b>	<b>1.00</b>
<b>TOTAL VOCATIONAL EDUCATION:</b>	<b>993,514</b>	<b>1,049,828</b>	<b>1,067,233</b>	<b>1,087,128</b>	<b>19,895</b>	<b>1.86</b>

**LAMPETER-STRASBURG SCHOOL DISTRICT**

FINAL BUDGET 2024-25

EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2022-23 ACTUAL	2023-24 BUDGET	2023-24 PROJECTED	2024-25 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
<b>1400 OTHER INSTRUCTIONAL PROGRAMS</b>						
HOMEBOUND INSTRUCTION						
Salaries	-	10,000	10,000	10,000	-	0.00
Benefits	-	4,165	4,165	4,155	(10)	(0.24)
Tuition - Spec Schools	5,445	5,500	5,500	5,500	-	0.00
TOTAL HOMEBOUND:	5,445	19,665	19,665	19,655	(10)	(0.05)
COURT PLACED PROGRAMS						
Tuition - Spec Schools	60,044	63,045	63,045	66,197	3,152	5.00
TOTAL COURT PLACED PROG:	60,044	63,045	63,045	66,197	3,152	5.00
ESL						
Salaries	130,616	133,603	133,603	138,360	4,757	3.56
Benefits	73,459	89,276	73,024	75,609	2,585	3.54
Purchased Professional Svcs	39,858	1,280	1,280	12,000	10,720	837.50
Supplies and Textbooks	110	1,600	1,600	-	(1,600)	(100.00)
TOTAL ESL:	244,043	225,759	209,507	225,969	16,462	7.86
ALTERNATIVE & SUMMER EDUCATION						
Salaries	86,346	56,650	91,650	91,650	-	0.00
Benefits	33,004	23,595	38,172	38,080	(92)	(0.24)
Purchased Professional Svcs	75,282	94,250	94,250	80,000	(14,250)	(15.12)
Other Purchased Svcs	15,329	-	-	-	-	N/A
TOTAL ALTERNATIVE EDUCATION:	209,960	174,495	224,072	209,730	(14,342)	(6.40)
FEDERAL OTHER INSTRUCTIONAL PROGRAMS (ESSER)						
Salaries	38,043	-	-	-	-	N/A
Benefits	14,962	-	-	-	-	N/A
Purchased Professional Svcs	-	-	-	-	-	N/A
Supplies and Textbooks	3,258	-	-	-	-	N/A
TOTAL FEDERAL OTHER INSTR (ESSER):	56,263	-	-	-	-	N/A
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS:</b>	<b>575,755</b>	<b>482,964</b>	<b>516,289</b>	<b>521,551</b>	<b>5,262</b>	<b>1.02</b>
<b>1500 NONPUBLIC SCHOOL PROGRAMS</b>						
FEDERAL NONPUBLIC SCHOOL PROGRAMS (TITLE)						
Purchased Professional Svcs	25,545	39,975	39,975	39,975	-	0.00
Supplies and Textbooks	28,772	-	-	-	-	N/A
TOTAL FED NONPUBLIC PROGRAMS (TITLE):	54,317	39,975	39,975	39,975	-	0.00
<b>TOTAL NONPUBLIC SCHOOL PROGRAMS:</b>	<b>54,317</b>	<b>39,975</b>	<b>39,975</b>	<b>39,975</b>	<b>-</b>	<b>0.00</b>
<b>TOTAL 1000 - INSTRUCTIONAL PROGRAMS</b>	<b>34,672,686</b>	<b>36,131,122</b>	<b>36,991,604</b>	<b>37,581,780</b>	<b>590,176</b>	<b>1.60</b>
<b>2100 SUPPORT SERVICES - PUPIL PERSONNEL</b>						
GUIDANCE SERVICES						
Salaries	535,993	558,734	386,030	761,321	375,291	97.22
Benefits	378,387	362,567	303,450	462,592	159,142	52.44
Purchased Professional Svcs	8,485	12,300	12,300	39,300	27,000	219.51
Purchased Property Svcs	-	-	-	-	-	N/A
Other Purchased Svcs	-	-	-	-	-	N/A
Supplies and Textbooks	814	3,500	3,500	2,500	(1,000)	(28.57)
Dues and Memberships	-	-	-	-	-	N/A
TOTAL GUIDANCE:	923,679	937,101	705,280	1,265,713	560,433	79.46
FEDERAL GUIDANCE SERVICES (ESSER)						
Salaries	161,216	166,961	340,649	-	(340,649)	(100.00)
Benefits	119,459	95,006	170,347	-	(170,347)	(100.00)
Purchased Professional Svcs	18,121	-	-	-	-	N/A
Supplies and Textbooks	4,982	-	-	-	-	N/A
TOTAL FEDERAL GUIDANCE (ESSER):	303,778	261,967	510,996	-	(510,996)	(100.00)
STUDENT APPRAISAL & SPECIAL SERVICES						
Salaries	339,531	410,619	421,770	438,952	17,182	4.07
Benefits	211,330	258,234	262,739	255,754	(6,985)	(2.66)
Purchased Professional Svcs	-	-	-	-	-	N/A
Purchased Property Svcs	-	-	-	-	-	N/A
Other Purchased Svcs	169	7,350	7,350	7,350	-	0.00
Supplies and Textbooks	-	8,340	8,340	8,340	-	0.00
Equipment	-	-	-	-	-	N/A
Dues and Memberships	-	1,500	1,500	1,500	-	0.00
TOTAL STUDENT APPRAISAL SVCS:	551,030	686,043	701,699	711,896	10,197	1.45



**LAMPETER-STRASBURG SCHOOL DISTRICT**

FINAL BUDGET 2024-25

EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2022-23 ACTUAL	2023-24 BUDGET	2023-24 PROJECTED	2024-25 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
ATTENDANCE SERVICES						
Purchased Professional Svcs	2,205	1,105	1,105	2,070	965	87.33
TOTAL ATTENDANCE SVCS:	2,205	1,105	1,105	2,070	965	87.33
PSYCHOLOGICAL TESTING						
Purchased Professional Svcs	-	9,000	9,000	94,000	85,000	944.44
TOTAL PSYCHOLOGICAL TESTING:	-	9,000	9,000	94,000	85,000	944.44
FEDERAL PSYCHOLOGICAL SVCS (ESSER)						
Purchased Professional Svcs	81,010	-	-	-	-	N/A
TOTAL PSYCHOLOGICAL SVCS (ESSER):	81,010	-	-	-	-	N/A
SPEECH & PATHOLOGY						
Salaries	232,385	249,038	249,038	259,651	10,613	4.26
Benefits	153,560	164,473	156,803	162,781	5,978	3.81
TOTAL SPEECH & PATHOLOGY:	385,945	413,511	405,841	422,432	16,591	4.09
SOCIAL WORKER						
Salaries	-	-	-	98,877	98,877	N/A
Benefits	-	-	-	40,950	40,950	N/A
TOTAL SOCIAL WORKER:	-	-	-	139,827	139,827	N/A
FEDERAL SOCIAL WORKER (ESSER)						
Salaries	92,495	94,164	94,164	-	(94,164)	(100.00)
Benefits	51,700	34,956	33,085	-	(33,085)	(100.00)
Other Purchased Svcs	2,085	-	-	-	-	N/A
Supplies and Textbooks	2,418	-	-	-	-	N/A
TOTAL FEDERAL SOCIAL WORKER (ESSER):	148,697	129,120	127,249	-	(127,249)	(100.00)
STUDENT ACCOUNTING:						
Salaries	42,868	44,217	44,217	46,096	1,879	4.25
Benefits	37,531	32,413	36,176	37,336	1,160	3.21
Purchased Professional Svcs	5,000	8,000	2,000	7,000	5,000	250.00
Other Purchased Services	11,677	5,000	12,000	7,000	(5,000)	(41.67)
TOTAL STUDENT ACCOUNTING:	97,076	89,630	94,393	97,432	3,039	3.22
<b>TOTAL PUPIL SUPPORT:</b>	<b>2,493,421</b>	<b>2,527,477</b>	<b>2,555,563</b>	<b>2,733,370</b>	<b>177,807</b>	<b>6.96</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>						
LIBRARY SERVICES						
Salaries	266,910	278,310	280,770	286,351	5,581	1.99
Benefits	212,818	183,672	224,245	229,829	5,584	2.49
Purchased Professional Svcs	1,186	1,450	1,450	1,450	-	0.00
Purchased Property Svcs	-	-	-	-	-	N/A
Other Purchased Svcs	-	-	-	-	-	N/A
Supplies and Textbooks	18,850	24,055	24,055	24,055	-	0.00
TOTAL LIBRARY:	499,765	487,487	530,520	541,685	11,165	2.10
CURRICULUM DEVELOPMENT/SPECIAL EDUCATION SUPERVISION						
Salaries	123,972	128,311	132,419	138,047	5,628	4.25
Benefits	72,845	85,872	73,304	76,123	2,819	3.85
Purchased Professional Svcs	396	52,500	52,500	1,000	(51,500)	(98.10)
Purchased Property Svcs	-	-	-	-	-	N/A
Other Purchased Svcs	3,542	3,000	3,000	3,000	-	0.00
Supplies and Textbooks	80,788	3,225	3,225	4,000	775	24.03
Software	-	13,550	13,550	29,380	15,830	116.83
Equipment	64,320	84,693	86,370	85,971	(399)	(0.46)
Dues and Memberships	2,144	1,600	1,600	1,600	-	0.00
TOTAL CURRICULUM:	348,007	372,751	365,968	339,121	(26,847)	(7.34)
INSTRUCT STAFF DEVELOPMENT SVCS						
Benefits (Tuition)	163,242	235,000	235,000	235,000	-	0.00
Purchased Professional Svcs	44,244	975	975	2,125	1,150	117.95
Other Purchased Svcs	-	-	-	-	-	N/A
TOTAL INSTRUCT STAFF DEV SVCS:	207,486	235,975	235,975	237,125	1,150	0.49
FEDERAL INSTR STAFF DEVELOPMENT SVCS (ESSER)						
Benefits (Tuition)	-	-	-	-	-	N/A
Purchased Professional Svcs	11,130	-	-	-	-	N/A
TOTAL FED INSTR STAFF DEV SVCS (ESSER):	11,130	-	-	-	-	N/A
<b>TOTAL INSTRUCTIONAL SUPPORT:</b>	<b>1,066,389</b>	<b>1,096,213</b>	<b>1,132,463</b>	<b>1,117,931</b>	<b>(14,532)</b>	<b>(1.28)</b>

**LAMPETER-STRASBURG SCHOOL DISTRICT**

FINAL BUDGET 2024-25  
EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2022-23 ACTUAL	2023-24 BUDGET	2023-24 PROJECTED	2024-25 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
<b>2300 SUPPORT SERVICES - ADMINISTRATION</b>						
BOARD SECRETARY						
Purchased Professional Svcs	27,125	25,500	25,500	25,500	-	0.00
Other Purchased Svcs	1,649	4,700	4,700	4,700	-	0.00
Supplies and Textbooks	-	-	-	-	-	N/A
Dues and Memberships	16,543	16,500	17,830	18,800	970	5.44
TOTAL BOARD SECRETARY:	45,317	46,700	48,030	49,000	970	2.02
TAX ASSESSMENT						
Purchased Professional Svcs	116,363	128,500	128,300	133,300	5,000	3.90
Other Purchased Svcs	-	1,250	-	-	-	N/A
TOTAL TAX ASSESSMENT:	116,363	129,750	128,300	133,300	5,000	3.90
LEGAL SERVICES						
Purchased Professional Svcs	57,547	95,000	60,000	60,000	-	0.00
TOTAL LEGAL SERVICES:	57,547	95,000	60,000	60,000	-	0.00
SUPERINTENDENT SERVICES						
Salaries	514,899	529,716	530,913	546,909	15,996	3.01
Benefits	313,198	354,202	311,329	320,614	9,285	2.98
Purchased Professional Svcs	6,542	2,000	2,000	6,500	4,500	225.00
Purchased Property Svcs	-	-	-	-	-	N/A
Other Professional Svcs	3,523	6,000	6,000	5,500	(500)	(8.33)
Supplies and Textbooks	28,765	19,153	19,153	30,000	10,847	56.63
Dues and Memberships	2,093	2,000	2,000	2,000	-	0.00
TOTAL SUPERINTENDENT SVCS:	869,020	913,071	871,395	911,523	40,128	4.61
PUBLIC RELATIONS						
Salaries	60,151	62,256	62,256	64,902	2,646	4.25
Benefits	45,545	41,091	43,280	45,076	1,796	4.15
District Newsletter	13,433	11,500	11,500	14,000	2,500	21.74
Supplies	4,519	2,500	2,500	2,500	-	0.00
TOTAL PUBLIC RELATIONS:	123,649	117,347	119,536	126,478	6,942	5.81
PRINCIPAL SERVICES:						
Salaries	1,051,245	1,183,741	1,194,478	1,271,270	76,792	6.43
Benefits	750,320	789,576	772,589	812,906	40,317	5.22
Purchased Professional Svcs	75	1,450	1,450	950	(500)	(34.48)
Purchased Property Svcs	-	-	-	-	-	N/A
Other Professional Svcs	145	7,730	7,730	4,600	(3,130)	(40.49)
Supplies and Textbooks	14,842	17,065	17,065	16,510	(555)	(3.25)
Dues and Memberships	3,877	5,150	5,150	4,650	(500)	(9.71)
TOTAL PRINCIPAL SVCS:	1,820,503	2,004,712	1,998,462	2,110,886	112,424	5.63
FEDERAL PRINCIPAL SERVICES: (ESSER)						
Salaries	-	23,500	23,715	-	(23,715)	(100.00)
Benefits	-	5,919	5,972	-	(5,972)	(100.00)
TOTAL FED PRINCIPAL SERVICES (ESSER):	-	29,419	29,687	-	(29,687)	(100.00)
<b>TOTAL ADMINISTRATION:</b>	<b>3,032,399</b>	<b>3,335,999</b>	<b>3,255,410</b>	<b>3,391,187</b>	<b>135,777</b>	<b>4.17</b>
<b>2400 SUPPORT SERVICES - PUPIL HEALTH</b>						
MEDICAL SERVICES						
Purchased Professional Svcs	2,295	4,000	2,000	2,000	-	0.00
TOTAL MEDICAL SVCS:	2,295	4,000	2,000	2,000	-	0.00
DENTAL SERVICES						
Purchased Professional Svcs	306	500	500	500	-	0.00
Supplies	-	-	-	-	-	N/A
TOTAL DENTAL SERVICES:	306	500	500	500	-	0.00
NURSING SERVICES						
Salaries	373,573	382,262	377,581	420,980	43,399	11.49
Benefits	274,006	251,145	281,459	303,774	22,315	7.93
Purchased Professional Svcs	2,096	-	-	2,500	2,500	N/A
Other Purchased Svcs	507	150	150	800	650	433.33
Supplies and Textbooks	12,421	17,000	17,000	17,500	500	2.94
TOTAL NURSING SERVICES:	662,603	650,557	676,190	745,554	69,364	10.26
FEDERAL NURSING SERVICES (ESSER)						
Supplies and Textbooks	11,116	-	-	-	-	N/A
TOTAL FEDERAL NURSING SERVICES (ESSER):	11,116	-	-	-	-	N/A
<b>TOTAL PUPIL HEALTH SERVICES:</b>	<b>676,320</b>	<b>655,057</b>	<b>678,690</b>	<b>748,054</b>	<b>69,364</b>	<b>10.22</b>

**LAMPETER-STRASBURG SCHOOL DISTRICT**

FINAL BUDGET 2024-25

EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2022-23 ACTUAL	2023-24 BUDGET	2023-24 PROJECTED	2024-25 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
<b>2500 BUSINESS SERVICES</b>						
Salaries	319,309	330,065	334,538	348,757	14,219	4.25
Benefits	211,972	220,166	210,660	218,965	8,305	3.94
Purchased Professional Svcs	18,400	45,000	30,000	30,000	-	0.00
Purchased Property Svcs	2,480	4,435	7,500	7,500	-	0.00
Other Purchased Svcs	1,869	2,500	2,500	2,500	-	0.00
Supplies and Textbooks	(11,855)	5,470	5,000	5,000	-	0.00
Dues and Memberships	-	900	900	900	-	0.00
<b>TOTAL BUSINESS SERVICES:</b>	<b>542,174</b>	<b>608,536</b>	<b>591,098</b>	<b>613,622</b>	<b>22,524</b>	<b>3.81</b>
<b>2600 OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>						
MAINTENANCE SERVICES						
Salaries	1,511,221	1,684,920	1,654,112	1,791,370	137,258	8.30
Benefits	1,172,549	1,046,281	1,265,978	1,342,054	76,076	6.01
Purchased Professional Svcs	-	-	-	-	-	N/A
Purchased Property Svcs	411,011	482,942	508,358	544,650	36,292	7.14
Other Purchased Svcs	337,345	370,300	361,919	399,500	37,581	10.38
Utilities	612,049	869,650	726,727	843,930	117,203	16.13
Supplies	255,877	212,500	212,500	212,500	-	0.00
Equipment	35,467	28,000	28,000	22,000	(6,000)	(21.43)
Dues and Memberships	365	400	400	400	-	0.00
<b>TOTAL MAINTENANCE SERVICES:</b>	<b>4,335,883</b>	<b>4,694,993</b>	<b>4,757,994</b>	<b>5,156,404</b>	<b>398,410</b>	<b>8.37</b>
FEDERAL MAINTENANCE SERVICES (ESSER)						
Salaries	293	-	-	-	-	N/A
Benefits	22	-	-	-	-	N/A
Supplies	29,059	-	-	-	-	N/A
Equipment	54,127	-	-	-	-	N/A
<b>TOTAL FEDERAL MAINT SERVICES (ESSER):</b>	<b>83,501</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
CROSSING GUARDS / SCHOOL RESOURCE OFFICER (SRO)						
Purchased Professional Svcs	110,993	122,700	127,500	133,180	5,680	4.45
<b>TOTAL CROSSING GUARDS / SRO:</b>	<b>110,993</b>	<b>122,700</b>	<b>127,500</b>	<b>133,180</b>	<b>5,680</b>	<b>4.45</b>
<b>TOTAL OPERATION &amp; MAINTENANCE SERVICES:</b>	<b>4,530,377</b>	<b>4,817,693</b>	<b>4,885,494</b>	<b>5,289,584</b>	<b>404,090</b>	<b>8.27</b>
<b>2700 STUDENT TRANSPORTATION</b>						
STUDENT TRANSPORTATION						
Salaries	225,121	262,670	279,656	291,543	11,887	4.25
Benefits	143,977	154,191	188,112	190,087	1,975	1.05
Purchased Professional Svcs	805	1,000	1,000	1,000	-	0.00
Purchased Property Svcs	11,376	38,275	38,275	24,850	(13,425)	(35.08)
Other Purchased Svcs	1,553,945	1,528,385	1,566,185	1,627,140	60,955	3.89
Supplies and Textbooks	58,296	59,600	67,600	64,500	(3,100)	(4.59)
Equipment	-	60,000	60,000	140,000	80,000	133.33
Dues and Memberships	-	110	110	200	90	81.82
<b>TOTAL STUDENT TRANSPORTATION:</b>	<b>1,993,520</b>	<b>2,104,231</b>	<b>2,200,938</b>	<b>2,339,320</b>	<b>138,382</b>	<b>6.29</b>
FEDERAL STUDENT TRANSPORTATION (ESSER)						
Other Purchased Svcs	6,765	-	-	-	-	N/A
Equipment	91,560	-	-	-	-	N/A
<b>TOTAL FEDERAL TRANSPORTATION (ESSER):</b>	<b>98,325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL STUDENT TRANSPORTATION:</b>	<b>2,091,845</b>	<b>2,104,231</b>	<b>2,200,938</b>	<b>2,339,320</b>	<b>138,382</b>	<b>6.29</b>
<b>2800 SUPPORT SERVICES - CENTRAL</b>						
TECHNOLOGY SERVICES						
Salaries	500,446	517,831	519,046	541,794	22,748	4.38
Benefits	355,924	344,180	357,869	371,904	14,035	3.92
Purchased Professional Svcs	107,592	97,000	97,000	102,650	5,650	5.82
Purchased Property Svcs	25,876	40,000	40,000	14,700	(25,300)	(63.25)
Other Purchased Svcs	929	2,000	2,000	76,100	74,100	3,705.00
Supplies and Textbooks	5,623	18,400	318,400	6,800	(311,600)	(97.86)
Software	152,512	261,500	261,500	359,400	97,900	37.44
Equipment	112,771	384,407	382,730	449,129	66,399	17.35
Dues and Memberships	-	200	200	1,200	1,000	500.00
<b>TOTAL TECHNOLOGY SERVICES:</b>	<b>1,261,674</b>	<b>1,665,518</b>	<b>1,978,745</b>	<b>1,923,677</b>	<b>(55,068)</b>	<b>(2.78)</b>

**LAMPETER-STRASBURG SCHOOL DISTRICT**

FINAL BUDGET 2024-25

EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2022-23 ACTUAL	2023-24 BUDGET	2023-24 PROJECTED	2024-25 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
FEDERAL TECHNOLOGY SERVICES (ESSER)						
Purchased Professional Svcs	140,720	-	-	-	-	N/A
Equipment	407,967	-	-	-	-	N/A
TOTAL FED TECHNOLOGY SVCS (ESSER):	548,687	-	-	-	-	N/A
HUMAN RESOURCES						
Salaries	33,595	35,200	37,864	39,473	1,609	4.25
Benefits	45,380	23,328	15,744	16,378	634	4.03
Purchased Professional Svcs	3,678	1,500	1,500	1,600	100	6.67
Supplies	-	-	-	20,000	20,000	N/A
Dues and Memberships	-	-	-	-	-	N/A
TOTAL HUMAN RESOURCES	82,653	60,028	55,108	77,451	22,343	40.54
<b>TOTAL SUPPORT SERVICES - CENTRAL:</b>	<b>1,893,014</b>	<b>1,725,546</b>	<b>2,033,853</b>	<b>2,001,128</b>	<b>(32,725)</b>	<b>(1.61)</b>
<b>2900 OTHER SUPPORT SERVICES</b>						
Other Purchased Services	26,485	27,400	27,400	27,400	-	0.00
<b>TOTAL OTHER SUPPORT SERVICES:</b>	<b>26,485</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>16,352,423</b>	<b>16,898,152</b>	<b>17,360,909</b>	<b>18,261,596</b>	<b>900,687</b>	<b>5.19</b>
<b>3200 STUDENT ACTIVITIES</b>						
SCHOOL SPONSORED STUDENT ACTIVITIES						
Salaries	124,316	110,474	110,576	114,350	3,774	3.41
Benefits	49,070	46,014	46,056	47,512	1,456	3.16
PAC Purchased Professional Svcs	16,192	18,040	18,040	18,040	-	0.00
Other Purchased Svcs	9,646	11,010	11,010	11,010	-	0.00
PAC Supplies	2,167	2,500	2,500	2,500	-	0.00
PAC Equipment	22,885	21,000	21,000	21,000	-	0.00
Dues and Memberships	5,079	4,730	4,730	4,730	-	0.00
TOTAL SCHOOL SPONSORED ACTIVITIES:	229,355	213,768	213,912	219,142	5,230	2.44
ATHLETICS						
Salaries	483,860	483,308	466,745	485,701	18,956	4.06
Benefits	187,898	226,706	173,276	178,916	5,640	3.25
Purchased Professional Svcs	69,272	77,000	128,000	124,700	(3,300)	(2.58)
Purchased Property Svcs	24,174	28,000	28,000	20,300	(7,700)	(27.50)
Other Purchased Svcs	73,802	54,750	65,750	67,850	2,100	3.19
Supplies	67,144	62,000	62,000	62,000	-	0.00
Equipment	3,438	22,320	55,000	64,400	9,400	17.09
Dues and Memberships	13,303	10,000	10,000	10,000	-	0.00
TOTAL ATHLETICS:	922,893	964,084	988,771	1,013,867	25,096	2.54
<b>TOTAL STUDENT ACTIVITIES:</b>	<b>1,152,248</b>	<b>1,177,852</b>	<b>1,202,683</b>	<b>1,233,009</b>	<b>30,326</b>	<b>2.52</b>
<b>3300 COMMUNITY SERVICES</b>						
Grants to Community Organizations	6,000	6,000	6,000	6,000	-	0.00
<b>TOTAL COMMUNITY SERVICES:</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>	<b>0.00</b>
<b>3400 SCHOLARSHIPS AND AWARDS</b>						
Student Scholarships and Awards	1,750	1,750	1,750	1,750	-	0.00
<b>TOTAL SCHOLARSHIPS AND AWARDS:</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>	<b>-</b>	<b>0.00</b>
<b>TOTAL 3000 - NON-INSTRUCTIONAL SERVICES</b>	<b>1,159,998</b>	<b>1,185,602</b>	<b>1,210,433</b>	<b>1,240,759</b>	<b>30,326</b>	<b>2.51</b>
<b>4000 FACILITIES CONSTRUCTION &amp; IMPROVEMENT</b>						
HVAC Equipment (ESSER)	822,487	-	-	-	-	N/A
<b>TOTAL 4000 - FACILITIES CONSTR &amp; IMPROVEMENT</b>	<b>822,487</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>5000 OTHER FINANCING USES</b>						
DEBT SERVICE						
Interest Payments	716,902	841,429	841,429	808,640	(32,789)	(3.90)
Principal Payments	1,960,000	1,990,000	1,990,000	2,025,000	35,000	1.76
TOTAL DEBT SERVICE:	2,676,902	2,831,429	2,831,429	2,833,640	2,211	0.08
LEASES AND OTHER RIGHT-TO-USE ARRANGEMENTS						
Interest Payments	25,093	-	-	-	-	N/A
Principal Payments	366,287	-	-	-	-	N/A
TOTAL LEASES AND RTU ARRANGEMENTS:	391,381	-	-	-	-	N/A

**LAMPETER-STRASBURG SCHOOL DISTRICT**

FINAL BUDGET 2024-25

EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2022-23 ACTUAL	2023-24 BUDGET	2023-24 PROJECTED	2024-25 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
FUND TRANSFERS						
Transfer to Capital Reserve	2,903,578	2,865,096	2,865,096	2,990,464	125,368	4.38
TOTAL FUND TRANSFERS:	2,903,578	2,865,096	2,865,096	2,990,464	125,368	4.38
BUDGETARY RESERVE						
Other Financing Uses	-	480,000	-	480,000	480,000	N/A
TOTAL BUDGETARY RESERVE:	-	480,000	-	480,000	480,000	N/A
<b>TOTAL 5000 - OTHER FINANCING USES</b>	<b>5,971,860</b>	<b>6,176,525</b>	<b>5,696,525</b>	<b>6,304,104</b>	<b>607,579</b>	<b>10.67</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES:</b>	<b>58,979,454</b>	<b>60,391,401</b>	<b>61,259,471</b>	<b>63,388,239</b>	<b>2,128,768</b>	<b>3.48</b>
<b>CHANGE IN FUND BALANCE:</b>	<b>2,638,540</b>	<b>(261,091)</b>	<b>861,896</b>	<b>(660,135)</b>		

# **CAPITAL RESERVE BUDGET DETAIL**

2023-24 THROUGH 2028-29

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

Project Location and Description	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>Beginning Balance (Acct 32-0820)</b>	4,830,276	5,193,590	4,100,590	3,999,590	3,763,590	3,360,590
<b>Revenue</b>						
Transfer from Gen. Fund - Note 1	-	-	-	-	-	-
Transfer from Gen. Fund due to Debt Reduction - Note 2	2,749,121	2,746,729	2,750,134	2,748,849	2,759,024	3,641,880
Transfer from Gen. Fund for Long Range Planning - Note 3	115,975	116,787	117,605	118,428	119,257	120,092
Sale of Strasburg Elementary	527,919					
Interest Earnings	190,000	100,000	75,000	10,000	10,000	10,000
<b>Total Fund Available for Projects:</b>	<b>8,413,291</b>	<b>8,157,106</b>	<b>7,043,329</b>	<b>6,876,867</b>	<b>6,651,871</b>	<b>7,132,562</b>
<b>Total Expenditures</b>	<b>3,219,701</b>	<b>4,056,516</b>	<b>3,043,739</b>	<b>3,113,277</b>	<b>3,291,281</b>	<b>3,879,972</b>
<b>Ending Balance</b>	<b>5,193,590</b>	<b>4,100,590</b>	<b>3,999,590</b>	<b>3,763,590</b>	<b>3,360,590</b>	<b>3,252,590</b>

**Notes**

- 1 Gen. Fund surplus historically transferred to Cap. Reserve. Since outcome for remaining years is unknown, no transfer shown.
- 2 Total reduction of approx. \$3.4M in 2022-23 and beyond. 2021 and 2022 borrowing netted against 2021-22 debt service baseline. Board and Admin. are working on Long-Range Planning incl. Debt Service
- 3 Millage rate bump for 7/1/2023 plus 0.7% annual assessment growth

FS Feasibility Study, project also reviewed as part of Study

Long-Range Planning - FS	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Professional Services - TBD	655,000	500,000	500,000	500,000	500,000	500,000
Renovation Projects - TBD	2,210,096	2,363,516	2,367,739	2,367,277	2,378,281	3,261,972
Total:	2,865,096	2,863,516	2,867,739	2,867,277	2,878,281	3,761,972

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

<b>Lampeter Elementary</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</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
Update Card Access	50,000					
Excavate and Install Drain Outside Gym Wall		100,000				
Remove and Replace Leaking Window Flashing		150,000				
Concrete Work - FS						
Playground Equipment and Poured Rubber Surface		435,000				
Total:	95,000	740,000	55,000	55,000	55,000	55,000

<b>Hans Herr Elementary</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Paint Media Center - FS						
Install Sound Baffles in Gym	35,000					
Upgrade Video Camera System - FS						
Install Cameras in Bus Loop, Playground, 3rd Grade - FS						
Painting and Sealing - FS						
Roof Repairs and Renovation - FS	10,000	10,000	10,000	10,000	10,000	10,000
Total:	45,000	10,000	10,000	10,000	10,000	10,000

<b>Martin Meylin Middle School</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Replace Front Entry Steps and Concrete Landing - FS						
Repair Curbing and Asphalt in front of MM - FS						
Grand Hallway Floor Replacement - FS						
Paint LGI Room - FS						
Replace Gym Lobby Doors and Hardware - FS						
Roof Repairs and Renovations - FS						
Total:	-	-	-	-	-	-



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

<b>High School</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Replace Lights (Rm: 227,229,231,233,234,236) - FS						
Audio System Replacement in the PAC - FS						
Repair Terrazzo Floor in Several Areas - FS						
Electrical Gear to be Evaluated						
Lighting Upgrade to be Evaluated						
Install New Window Blinds	36,000					
PAC Upkeep / Repairs						
Lower Brick Wall by Band Entry - FS						
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
Total:	49,000	13,000	13,000	13,000	13,000	13,000

<b>Walnut Run Elementary - FS</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Repoint Foundation and Brickwork - FS				36,000		
Total:	-	-	-	36,000	-	-

<b>Campus</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Maintenance Building Roof Repairs - FS						
Card Access to Outside Buildings and Lights - FS						
Track Lighting	5,400					
Track Retop TBD					250,000	
Swimming Scoreboard Repairs	8,055					
Varsity Baseball Dugout Repairs				80,000		
Varsity Baseball Infield Renovations		75,000				
Junior Varsity Baseball Infield Renovations			16,000			
Stormwater Drainage Piping to be Evaluated						
Siemens Panel Upgrades	12,150					
Sidewalk Repair - FS						
Line Painting	10,205					
Roadway and Parking Lot Asphalt Repairs	14,795	20,000	20,000	20,000	20,000	20,000
Total:	50,605	95,000	36,000	100,000	270,000	20,000

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

<b>Outside Athletic Master Plan</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Stage 4 Projects - per 2014 Field Study						
Practice Football Field Renovation		30,000				
Lights on Varsity Softball Field		225,000				
Asphalt Walkway to Ball Fields	30,000					
Renovate Stadium Fieldhouse - FS						
Turf Repl. \$430-450,000 est per field 2029-2031						
Total:	30,000	255,000	-	-	-	-

<b>Cafeteria Projects</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
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**Lampeter Elementary**

Replace Freezer & Refrigerator Compressors	12,000	15,000				
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**Hans Herr**

Replace Milk Coolers	8,000	10,000				
Replace Flat Top Grill / Oven Combo						
Replace Freezer & Refrigerator Compressors			12,000	12,000		

**Martin Meylin**

Replace Two Roll-Through Refrigerators	10,000					
Replace Roll-Through Warmer	12,000					

**High School**

Replace Two Roll-Through Refrigerators	8,000					
Replace Milk Cooler		10,000				
Add Flat Top Grill / Oven Combo	15,000					
Replace Convection Oven		25,000				
Replace Dishwasher					45,000	
Replace Freezer Compressor			15,000			
Replace Compressor in Walk-In Cooler			15,000			

**All Kitchens**

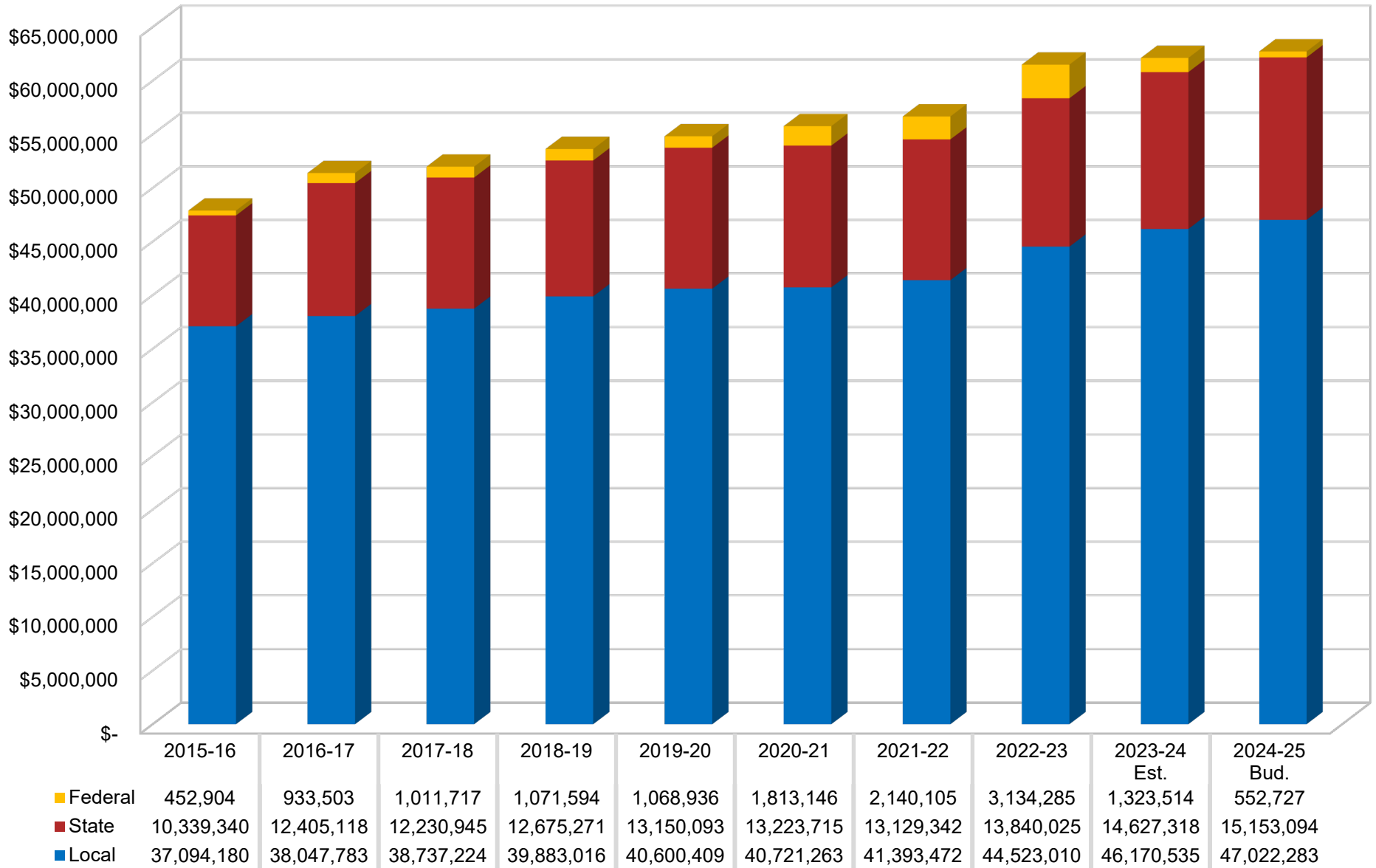
Preventive Maintenance on Equipment	20,000	20,000	20,000	20,000	20,000	20,000
Total Cafeteria Projects:	85,000	80,000	62,000	32,000	65,000	20,000

<b>Total Capital Reserve Project Costs:</b>	<b>3,219,701</b>	<b>4,056,516</b>	<b>3,043,739</b>	<b>3,113,277</b>	<b>3,291,281</b>	<b>3,879,972</b>
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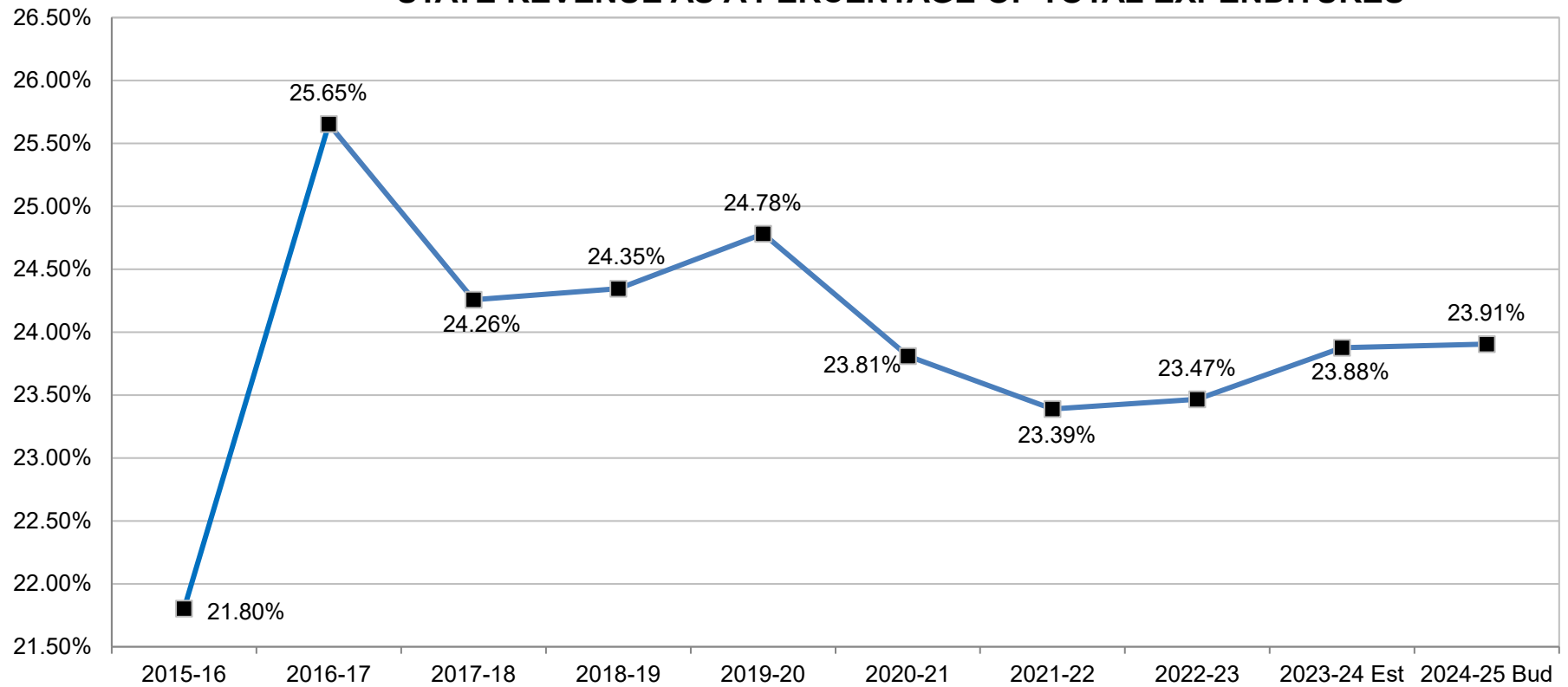
<b>Ending Fund Balance:</b>	<b>5,193,590</b>	<b>4,100,590</b>	<b>3,999,590</b>	<b>3,763,590</b>	<b>3,360,590</b>	<b>3,252,590</b>
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# APPENDIX

## REVENUE BY FUNDING SOURCE

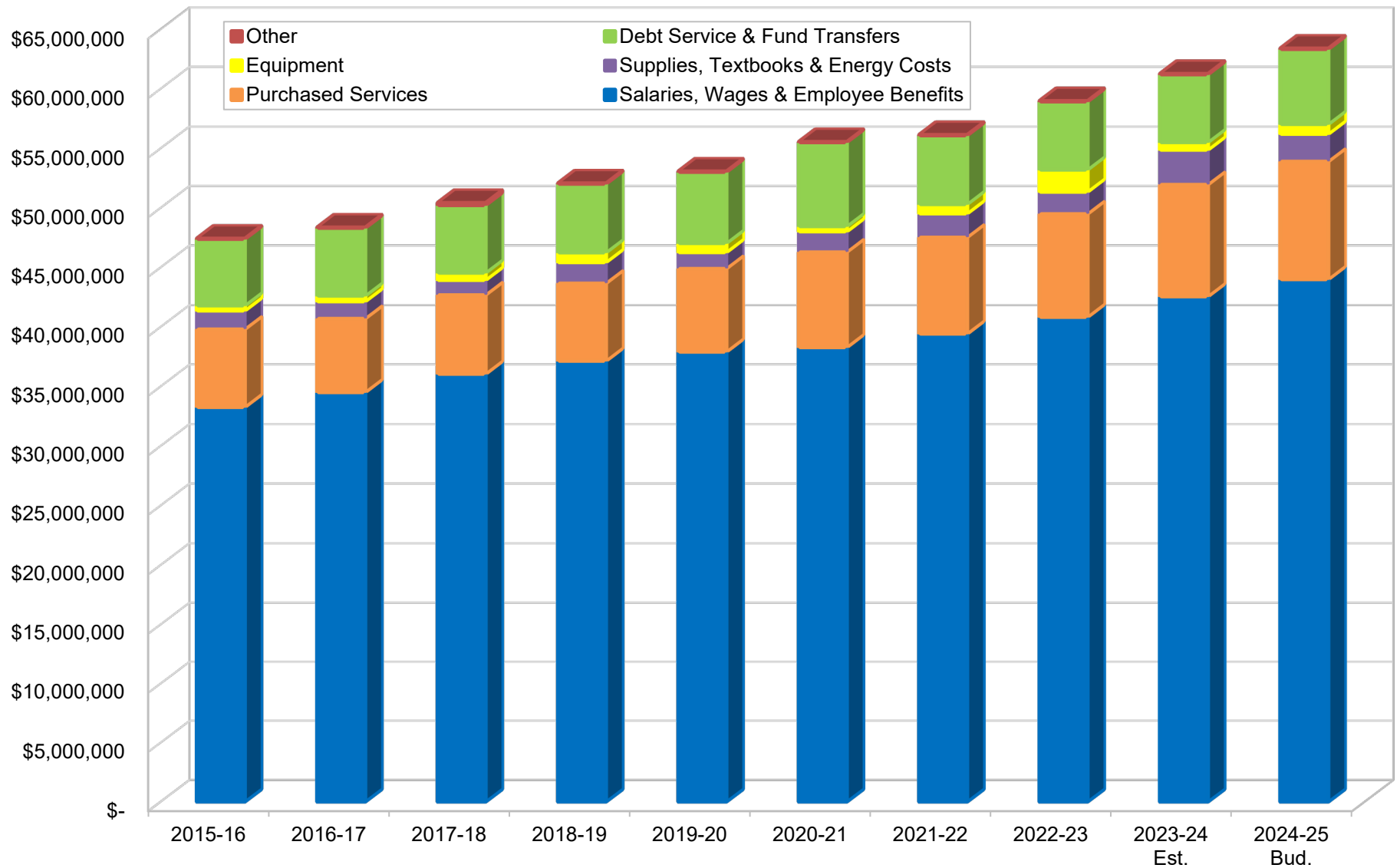


## STATE REVENUE AS A PERCENTAGE OF TOTAL EXPENDITURES

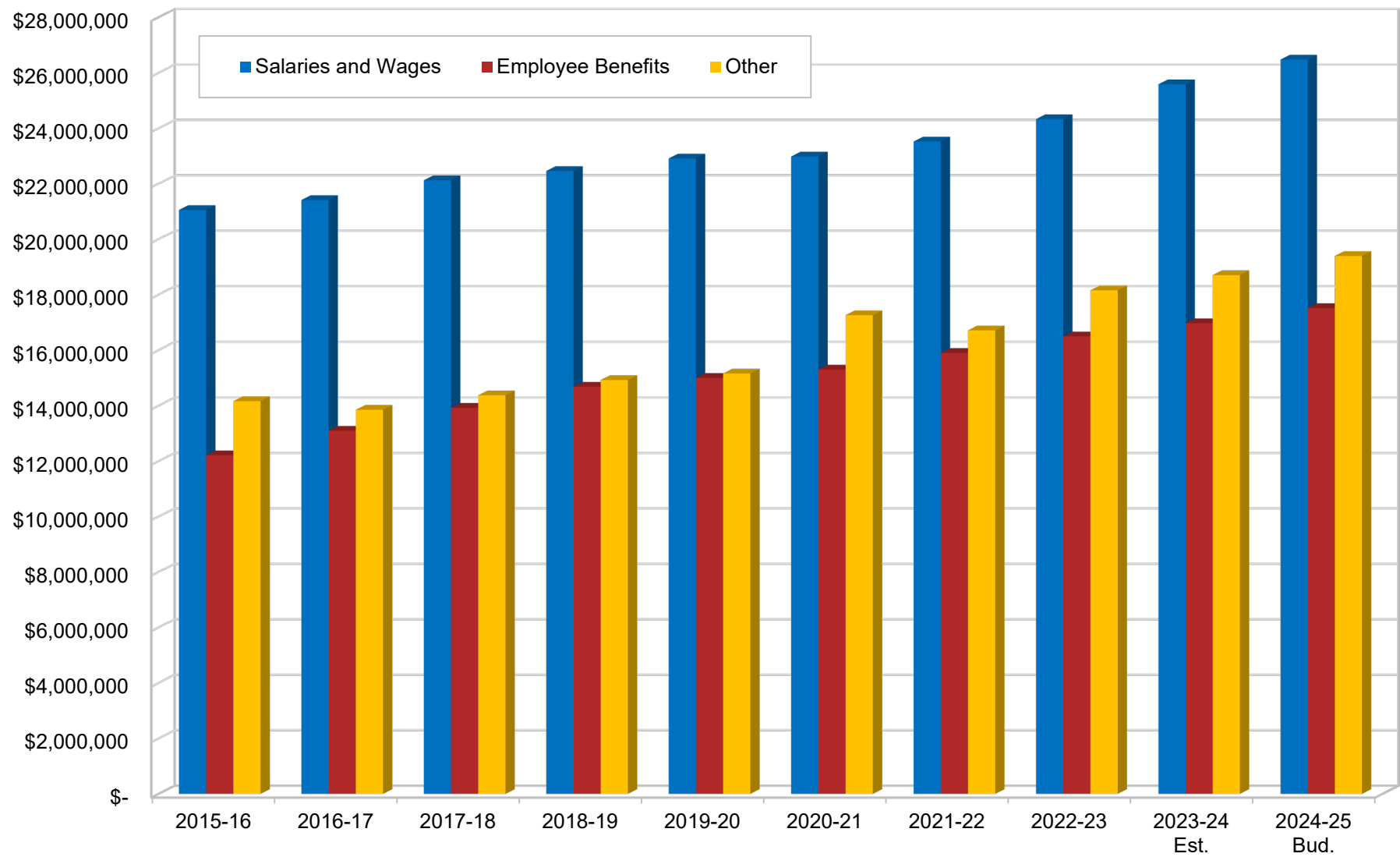


\* 2016-17 State Revenue includes deferred PlanCon Subsidy from 2015-16

## HISTORY OF EXPENDITURES BY CATEGORY



# HISTORY OF EXPENDITURES BY CATEGORY



## INDEX AND MILLAGE RATE INCREASE HISTORY

	Fiscal Year										Averages	
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	10 Year	5 Year
Act 1 Base Index	2.10	1.90	2.40	2.50	2.40	2.30	2.60	3.00	3.40	4.10	2.67	3.08
Act 1 Adjusted Index for L-S	2.50	2.20	2.80	2.90	2.80	2.70	3.00	3.50	4.00	4.10	3.05	3.46
Percent Increase in L-S Millage	*0.90	1.30	1.90	1.50	1.50	1.70	0.00	1.90	1.90	2.20	1.48	1.54
Avg Increase Lancaster County Districts	2.03	1.71	2.79	2.22	2.15	2.15	0.87	1.75	2.38	2.29	2.03	1.89

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 - 2022-23

DISTRICT	INSTRUCTION 1000 RANK		SUPPORT SVCS 2000 RANK		NON-INSTR SVCS 3000 RANK		FACILITIES-CAP 4000 RANK		OTHER 5000 RANK		TOTAL	RANK
Cocalico	\$ 14,146.68	14	\$ 6,817.76	10	\$ 448.97	10	\$ -	1	\$ 2,034.58	3	\$ 23,447.99	10
Columbia	\$ 14,056.09	13	\$ 7,794.83	13	\$ 565.56	15	\$ 372.56	14	\$ 2,912.34	12	\$ 25,701.38	14
Conestoga Valley	\$ 12,761.78	9	\$ 5,514.33	4	\$ 457.20	12	\$ 1,037.15	16	\$ 2,828.93	10	\$ 22,599.39	9
Donegal	\$ 12,444.06	6	\$ 5,533.98	5	\$ 312.35	3	\$ -	1	\$ 2,580.74	7	\$ 20,871.14	6
Elanco	\$ 12,803.95	11	\$ 8,694.64	15	\$ 461.31	13	\$ 45.75	9	\$ 2,162.75	5	\$ 24,168.40	13
Elizabethtown	\$ 12,923.54	12	\$ 5,559.12	6	\$ 338.01	6	\$ 60.14	10	\$ 1,518.95	1	\$ 20,399.76	4
Ephrata	\$ 11,635.24	3	\$ 6,751.33	9	\$ 427.44	8	\$ -	1	\$ 2,610.99	8	\$ 21,425.01	7
Hempfield	\$ 12,454.98	7	\$ 5,176.72	2	\$ 299.38	1	\$ 262.83	12	\$ 1,678.13	2	\$ 19,872.05	3
<b>L-S</b>	<b>\$12,225.91</b>	<b>5</b>	<b>\$ 5,766.02</b>	<b>8</b>	<b>\$ 409.03</b>	<b>7</b>	<b>\$ 290.02</b>	<b>13</b>	<b>\$ 2,105.73</b>	<b>4</b>	<b>\$20,796.71</b>	<b>5</b>
Lancaster	\$ 15,416.42	15	\$ 8,060.90	14	\$ 317.57	5	\$ 109.75	11	\$ 2,833.80	11	\$ 26,738.44	15
Manheim Central	\$ 12,803.43	10	\$ 6,889.88	11	\$ 560.85	14	\$ -	1	\$ 3,911.16	14	\$ 24,165.32	12
Manheim Twp	\$ 10,423.20	1	\$ 5,630.85	7	\$ 306.81	2	\$ 43.64	8	\$ 2,692.37	9	\$ 19,096.87	2
Penn Manor	\$ 10,994.18	2	\$ 4,800.57	1	\$ 313.90	4	\$ -	1	\$ 2,331.26	6	\$ 18,439.91	1
Pequea Valley	\$ 16,536.97	16	\$ 10,079.89	16	\$ 820.98	16	\$ -	1	\$ 3,955.50	15	\$ 31,393.34	16
Solanco	\$ 12,115.21	4	\$ 6,895.49	12	\$ 453.95	11	\$ -	1	\$ 4,498.79	16	\$ 23,963.44	11
Warwick	\$ 12,641.42	8	\$ 5,468.06	3	\$ 431.33	9	\$ 554.35	15	\$ 3,071.68	13	\$ 22,166.84	8
County Average	\$ 12,898.94		\$ 6,589.65		\$ 432.79		\$ 173.51		\$ 2,732.98		\$ 22,827.87	

*The average cost per pupil for Lancaster County School Districts was \$22,827.87*

## FIVE-YEAR BUDGET PROJECTIONS

Account Type	2023-24		2024-25	Factor	Projected				Notes
	Budget	Estimate	Budget		2025-26	2026-27	2027-28	2028-29	
Property Taxes	39,916,302	40,006,994	41,099,599		42,429,555	43,802,827	45,220,829	46,685,020	0.75% Assessment Growth 2.5% Tax Increase
Earned Income Tax	4,017,000	4,040,000	4,160,000	2.90%	4,280,640	4,404,779	4,532,518	4,663,961	
Interest Income	250,000	1,100,000	700,000		500,000	500,000	500,000	500,000	
* Gain / Loss on Investments	(135,000)	-	100,000		300,000	300,000	100,000	100,000	
Other Local Revenues	876,141	1,023,541	962,684		962,684	962,684	962,684	962,684	
Basic Ed Subsidy	5,100,000	5,482,270	5,700,000	2.00%	5,814,000	5,930,280	6,048,886	6,169,864	
Special Ed Subsidy	1,600,000	1,673,000	1,710,000	1.00%	1,727,100	1,744,371	1,761,815	1,779,433	
Transportation Subsidy	779,000	852,093	886,000	1.50%	899,290	912,779	926,471	940,368	
Soc. Sec. Reimb.	910,093	904,541	962,327		1,017,852	1,057,548	1,097,206	1,135,608	Tied to Wages
PSERS Reimb.	4,266,428	4,250,168	4,410,755		4,775,650	5,060,510	5,328,863	5,605,915	Tied to Wages & PSERS Est. Rates
Other State Revenues	1,437,680	1,465,246	1,484,012		1,454,342	1,454,342	1,424,342	1,424,342	
Federal Programs (Title)	591,027	552,891	552,727		552,727	552,727	552,727	552,727	
ESSER Funds	521,639	770,623	-		-	-	-	-	
<b>Total Revenue</b>	<b>60,130,310</b>	<b>62,121,367</b>	<b>62,728,104</b>		<b>64,713,840</b>	<b>66,682,847</b>	<b>68,456,341</b>	<b>70,519,922</b>	
<i>Percent Increase</i>					<i>3.2%</i>	<i>3.0%</i>	<i>2.7%</i>	<i>3.0%</i>	
Wages	25,560,950	25,585,802	26,476,906		27,509,505	28,582,376	29,654,215	30,692,113	Tied to CBA
Social Security	1,884,924	1,888,302	1,958,138		2,035,703	2,115,096	2,194,412	2,271,216	Tied to Wages
PSERS	8,453,597	8,411,829	8,796,218		9,551,300	10,121,019	10,657,725	11,211,829	Tied to Wages & PSERS Est. Rates
Health Insur.	5,992,396	6,037,981	6,124,517	4.00%	6,369,498	6,624,278	6,889,249	7,164,819	
Other Benefits	653,780	632,321	639,208		650,282	661,001	671,735	682,229	
Special Ed	3,316,211	3,766,326	3,983,709	5.00%	4,182,895	4,392,040	4,611,642	4,842,224	
Transportation	1,527,920	1,565,720	1,626,640	4.00%	1,691,706	1,742,457	1,794,731	1,848,573	
Charter Tuition	1,013,500	950,000	991,000	3.00%	1,020,730	1,051,352	1,082,893	1,115,380	
Other Services	3,102,610	3,117,060	3,302,839		3,336,202	3,370,811	3,406,720	3,443,985	
Supplies, Books, Software	1,028,778	2,028,308	1,179,900		1,192,163	1,204,794	1,217,804	1,231,205	3% Software Increase
Energy & Fuel	921,650	786,727	903,930	3.00%	931,048	958,979	987,748	1,017,380	
Textbook Adoptions	100,000	100,000	220,000		150,000	-	550,000	-	Per Long Range Plan
Equipment, Dues and Fees	658,560	692,570	881,130		992,480	752,284	594,048	874,691	Per Long Range Plan
Debt Service	2,831,429	2,831,429	2,833,640		2,830,278	2,831,354	2,791,856	1,909,000	
* Budgetary Reserve	480,000	-	480,000		480,000	480,000	480,000	480,000	
Capital Reserve Transfer	2,865,096	2,865,096	2,990,464		3,040,226	3,085,669	3,142,945	4,073,280	
* Food Service Transfer	-	-	-		-	-	-	-	
<b>Total Expenses</b>	<b>60,391,401</b>	<b>61,259,471</b>	<b>63,388,239</b>		<b>65,964,016</b>	<b>67,973,510</b>	<b>70,727,723</b>	<b>72,857,924</b>	
<i>Percent Increase</i>					<i>4.1%</i>	<i>3.0%</i>	<i>4.1%</i>	<i>3.0%</i>	
<b>Operating Balance</b>	<b>(261,091)</b>	<b>861,896</b>	<b>(660,135)</b>		<b>(1,250,176)</b>	<b>(1,290,663)</b>	<b>(2,271,382)</b>	<b>(2,338,002)</b>	
<b>* Adjusted Operating Balance</b>	<b>353,909</b>	<b>861,896</b>	<b>(280,135)</b>		<b>(1,070,176)</b>	<b>(1,110,663)</b>	<b>(1,891,382)</b>	<b>(1,958,002)</b>	
IFO Act 1 Index Forecast - As of November 2023			5.3%		4.0%	3.6%	3.2%	3.1%	

# 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.