
LAMPETER-STRASBURG SCHOOL DISTRICT



**2025-2026
FINAL
BUDGET**

KEVIN S. PEART, ED.D.
Superintendent

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April 30, 2025

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 2025-2026 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 the majority of 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. We officially opened the Early Childhood Center this school year that serves our half day kindergarten, Pre-Kindergarten (ages 3-5 through Owl Hill Learning Academy), and School Age Child Care programs. The comprehensive renovation to Martin Meylin Middle School are well underway and should be completed in approximately two years.

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 2025-2026. 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

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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
Brandon C. Heuyard, Assistant Principal
Alicia C. Kowitz., 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.

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BUDGET PRESENTATION

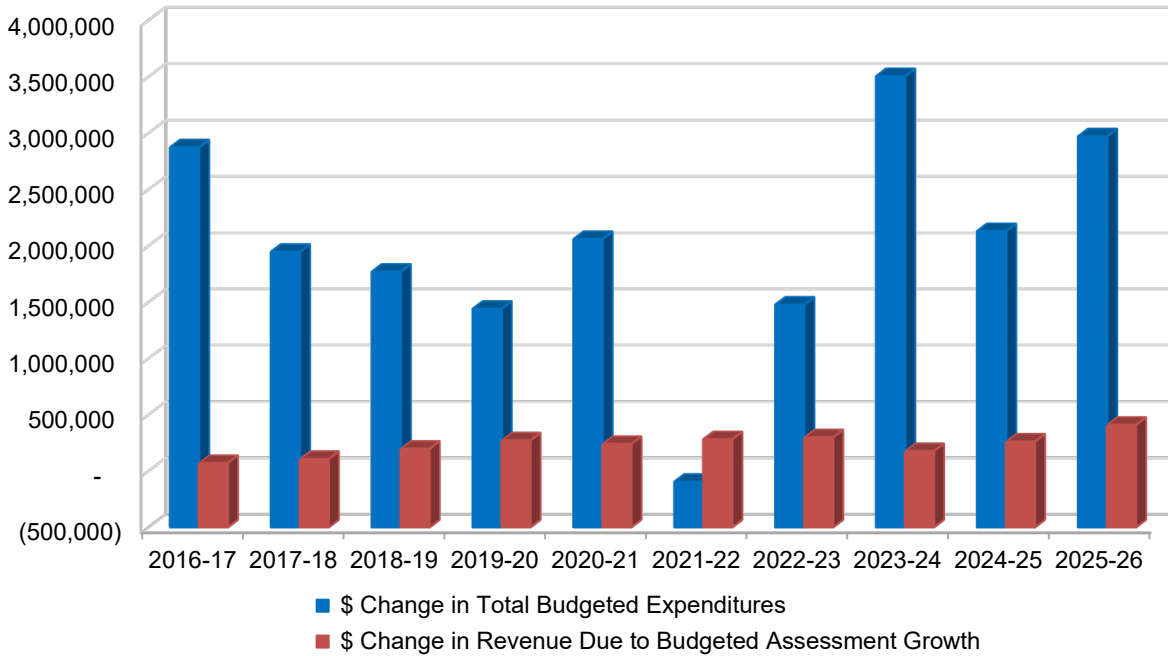
The Budget of the Lampeter-Strasburg School District for the fiscal year 2025-26 is submitted herewith. The budget development process involved all levels of staff and culminated with Administration coordinating the final budget with the Finance Committee of the Board of School Directors. The development, review, and consideration of the 2025-26 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 2025-26 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



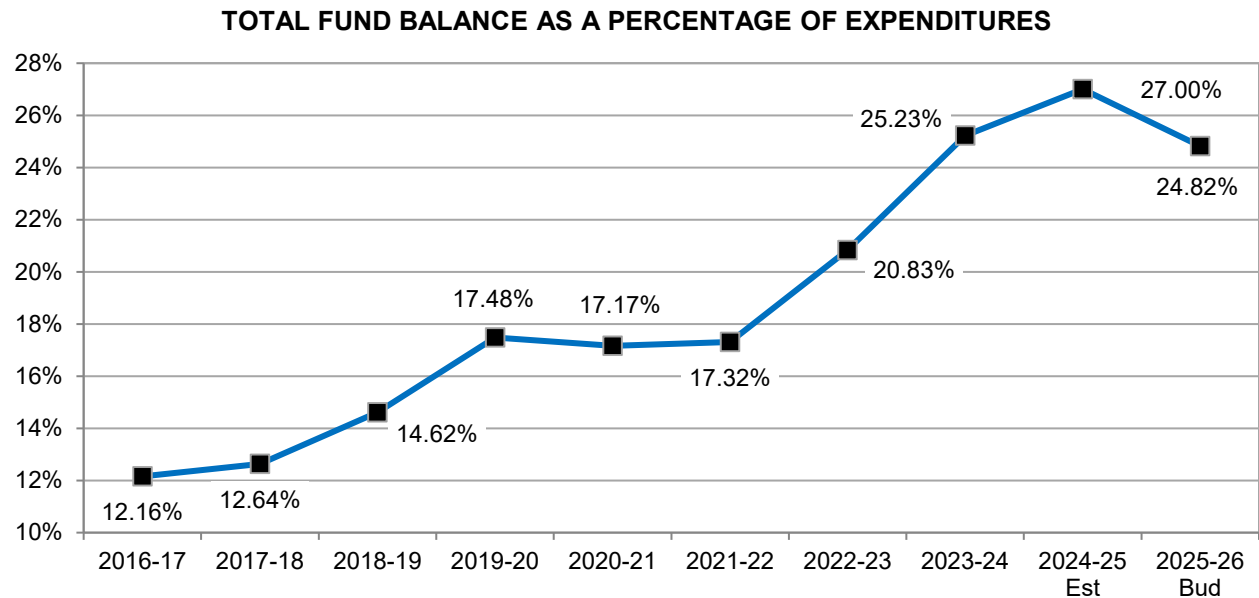
Despite the slight growth in taxable assessments, the District has experienced fourteen years of surpluses. These were primarily due to favorable medical claims history, continued strength in earned income tax collection, increased state funding, and the overall favorable outcome with actual versus budgeted 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-6 and A-7) shows it may be difficult for the District to continue with millage rate increases well below the Index.

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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 fourteen 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 larger maintenance and upkeep needs of the District's buildings, equipment and infrastructure. Keeping with prior practice, one-time surpluses in the 2024-25 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 Center opened during the 2024-25 school year. We are in the midst of comprehensive renovations to the Martin Meylin Middle School. The Board and Administration have begun looking at Hans Herr Elementary needs and will be planning throughout the upcoming school year. 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 2025-26 fiscal year is \$648,685. Projected increases in salaries, benefits, special education services and medical expense 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 18.93% over the 10 years reflected in the following chart:



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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 2025-26 is 4.0%. A school district is allowed to request an exception to this Index for certain expenses which escalate above the Index. Early in the budget development process, the Board and Administration made the decision to pass a resolution stating that the final budget would not require a real estate tax increase beyond the state limit (Act 1 Index). As the budget process continued and the 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 1.64% which is less than the county average of 2.10% and our Act 1 average of 3.33% 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-4 and 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 increasing by 0.29% and is projected to increase each year moving forward. The state has been funding approximately 24.52% of District expenses (see Appendix A-2), leaving the balance of the expenses funded directly by the residents of the District.

The District receives Federal funding through Title and Individuals with Disabilities Education Act (IDEA) grants. These funds are currently used to strengthen reading and math programs, support college and career readiness initiatives, and offset special education services offered through the Lancaster-Lebanon IU13. Although the future for Federal funding is uncertain, the District anticipates that these funds will continue for 2025-26. This funding accounts for nearly \$1.2 million in the 2024-25 fiscal year. The Board and Administration will continue monitoring the future of Federal funding and what additional areas may be impacted by potential changes.

Millage Rate - The District budget includes a 2.5% increase in the real estate millage for 2025-26. The District's final tax rate for next year is expected to increase by 0.4603 mills to a total millage of 18.8723 mills. A taxpayer owning a property valued at the median homestead value of \$220,600 will pay an additional \$101.54 in real estate taxes in the upcoming 2025-26 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 \$198.

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 significant impact over the past decade 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 2024-25 the average cost is more than \$19,000 per charter student. The 2025-26 budget is built anticipating flat charter school enrollment from 2024-25 for 2025-26.

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.

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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 fuel; 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 1.0% in 2025-26. 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 1.0% rise in the growth rate represents an increase over last year's budgeted rate of 0.64%.

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 \$3.37 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 \$183,196,000 for the 382 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, political environment, and the state of the economy are important factors to consider. Staffing shortages continue to be an issue across the job market. The cumulative impact of inflation has negatively affected 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.

The five-year projections found in Appendix A-6 and 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

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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 55 out of 610 districts in the state of Pennsylvania for 2023-2024. 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 2024. Lampeter-Strasburg High School Keystone Exam scores in Literature, Biology, and Algebra I continue to be among the highest in the county. In 2024, 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 2021, 2022, 2023, and 2024 PSSA exams.

2023-2024 PSSA												
Percentage of Students Scoring Advanced and Proficient												
	English Language Arts				Mathematics				Science			
Grade	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
3	76%	64%	59%	73%	64%	62%	67%	63%	NA	NA	NA	NA
4	74%	71%	63%	68%	57%	69%	70%	73%	87%	89%	84%	90%
5	72%	72%	72%	70%	54%	48%	62%	57%	NA	NA	NA	NA
6	76%	73%	70%	62%	37%	43%	51%	56%	NA	NA	NA	NA
7	67%	77%	71%	64%	44%	42%	54%	52%	NA	NA	NA	NA
8	60%	72%	65%	61%	33%	43%	45%	49%	65%	68%	73%	72%

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The following section titled “Summary of Budget Comparisons” will examine major variances between 2024-25 projected account outcomes and the 2025-26 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	2025-26 BUDGET	% CHANGE FROM 2024-25 PROJECTED	% OF TOTAL BUDGET	% OF TOTAL DIFFERENCE
Local Sources	48,760,084	1.54	74.27	96.14
State Sources	16,257,707	2.43	24.76	50.03
Federal Sources	635,539	(35.90)	0.97	(46.18)
Other Financing Sources	-	N/A	0.00	0.00
TOTAL REVENUE & OTHER FUNDING SOURCES	65,653,330	1.19	100.00	100.00

Local Sources are expected to increase by 1.54% or \$741,236. The total increase is primarily comprised of \$1,298,631 for real estate tax collection and \$105,000 for earned income tax collection. Interest income is expected to decrease by \$250,000 in 2025-26 as a result of anticipated reductions in interest rates. Gain / loss on investments is also expected to decrease by \$150,000. The gain / loss on investments relates to the stabilization of the market value of investments in U.S. Securities.

State funding is expected to increase by 2.43%, or \$385,714. A \$186,621 increase to the Basic Education Funding Subsidy as well as \$19,500 to the Special Education Subsidy and \$9,868 to the Transportation Subsidy are the largest contributing increases. Budgeted salary increases cause the social security and retirement reimbursements to increase by \$36,765 and \$174,152 respectively. Property Tax Relief Revenue will increase by \$147,102. The state grant funds received in 2024-25 through the PA Department of Community & Economic Development (DCED) and the PA Commission on Crime and Delinquency (PCCD) are not included in the budget for 2025-26.

A decrease of 35.90% or \$355,991 is shown in Federal Revenue Sources. All Elementary and Secondary School Emergency Relief (ESSER) Funds were fully expended by September 2024. The five-year projections reflect the loss of this additional funding source beyond the 2024-25 school year (see Appendix A-6 and A-7).

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Expenditures and Other Financing Uses of Funds, as budgeted in the General Fund, total \$66,302,015, an increase of 4.69% from projected 2024-25 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:

EXPENDITURES	2025-26 BUDGET	% CHANGE FROM 2024-25 PROJECTED	% OF TOTAL BUDGET	% OF TOTAL DIFFERENCE
Salaries	27,328,860	2.85	41.22	25.47
Benefits	18,333,948	6.10	27.65	35.48
Salaries & Benefits	45,662,808	4.13	68.87	60.96
Purchased Professional Services	4,664,019	8.16	7.03	11.85
Purchased Property Services	798,712	0.30	1.20	0.08
Other Purchased Services	5,144,662	1.55	7.76	2.65
Supplies and Textbooks	2,517,045	2.59	3.80	2.14
Equipment	1,106,185	14.25	1.67	4.65
Other Objects	2,630,168	61.46	3.97	33.71
Other Uses of Funds	2,540,000	25.12	3.83	17.17
Transfer to Capital Reserve	1,238,416	(44.33)	1.87	(33.20)
TOTAL EXPENDITURES & OTHER FINANCING USES	66,302,015	4.69	100.00	100.00

The major expenditures of the Lampeter-Strasburg School District are in the areas of SALARIES AND BENEFITS. The business of education is very labor intensive; therefore, it is not surprising to find that the major appropriation of resources (68.87%) is in the areas of salaries and benefits (see Appendix A-3 for expenditures by category).

The primary reason for the 2.85% increase in total SALARIES of \$756,504 is due to an average 3.90% wage increase for professional and administrative staff. The increase was offset by the retirements and personnel changes expected in the 2025-26 school year.

The BENEFITS category is increasing by 6.10% or \$1,053,730. The main area causing this increase is the projected 11.25% increase to medical benefits, or \$666,447, representing a combination of increased claim activity and medical inflation. The employees' percentage benefits (social security and retirement) are also projected to increase as a result of increased salaries.

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 31.13% of the total budget.

PURCHASED PROFESSIONAL SERVICES has an increase of 8.16%, or \$351,811, predominantly caused by increases to special education services.

A small increase of 0.30%, or \$2,406, is expected for PURCHASED PROPERTY SERVICES.

OTHER PURCHASED SERVICES is expected to increase by \$78,747, or 1.55%. Planned increases for transportation contracts (\$61,160) and property and liability insurance (\$28,800) are included in this adjustment. Despite projected flat charter school enrollment, tuition is based on budgeted expenditures, causing an increase of \$138,250. A shift in special education placement results in a decrease of \$141,403 to Other Purchased Services but is included in the increase recognized in Purchased Professional Services.

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The expected cost of SUPPLIES AND TEXTBOOKS has increased by 2.59%, or \$63,435. The main area causing this increase is the shift in the textbook adoption cycle, which is expected to increase by \$80,000 from 2024-25 to 2025-26.

The District develops its EQUIPMENT budget based upon need which varies from year to year. The District expects to increase its equipment expenditures by \$137,946, or 14.25%. 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 \$1,001,221, or 61.46%. This category includes debt interest payments and includes the new bond issue for May 2025.

OTHER FINANCING USES is increasing by \$510,000 or 25.12%. 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 \$1,238,416 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 2025-26 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.

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REVENUE AND EXPENDITURE SUMMARY

	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 BUDGET	PROJECTED TO BUDGET % CHANGE	2025-26 BUDGET % OF TOTAL
BEGINNING FUND BALANCE:	12,451,368	13,148,787	15,552,756	17,102,840		
REVENUE						
6000 Local Sources	46,811,824	47,022,283	48,018,848	48,760,084	1.54	74.27
7000 State Sources	14,810,645	15,153,094	15,871,993	16,257,707	2.43	24.76
8000 Federal Sources	1,621,364	552,727	991,530	635,539	(35.90)	0.97
9000 Other Financing Sources	527,919	-	-	-	N/A	0.00
TOTAL REVENUE & OTHER FINANCING SOURCES:	63,771,752	62,728,104	64,882,371	65,653,330	1.19	100.00
EXPENDITURES						
1000 INSTRUCTIONAL PROGRAMS						
1100 Regular Instructional Programs	24,009,537	24,463,858	24,162,308	25,055,345	3.70	37.79
1200 Special Programs	10,304,342	11,423,217	11,413,658	12,134,036	6.31	18.30
1300 Vocational Education	1,102,891	1,087,128	1,077,751	1,077,099	(0.06)	1.62
1400 Other Instructional Programs	581,879	521,551	624,398	513,602	(17.74)	0.77
1500 Nonpublic School Programs	21,469	39,975	30,538	14,000	(54.16)	0.02
TOTAL 1000 INSTRUCTIONAL PROGRAMS	36,020,118	37,535,729	37,308,653	38,794,082	3.98	58.51
2000 SUPPORT SERVICES						
2100 Students	2,740,509	2,733,370	2,849,217	2,941,280	3.23	4.44
2200 Instructional Staff	969,204	1,163,982	1,268,781	1,374,977	8.37	2.07
2300 Administration	3,344,168	3,391,187	3,312,157	3,435,445	3.72	5.18
2400 Pupil Health	636,800	748,054	994,445	1,028,079	3.38	1.55
2500 Business	570,840	613,622	619,888	640,723	3.36	0.97
2600 Operations and Maintenance	4,568,189	5,289,584	5,160,257	5,504,841	6.68	8.30
2700 Student Transportation	2,120,299	2,339,320	2,439,064	2,400,125	(1.60)	3.62
2800 Central	1,886,405	2,001,128	2,178,502	2,477,527	13.73	3.74
2900 Other	26,953	27,400	27,400	27,400	0.00	0.04
TOTAL 2000 SUPPORT SERVICES	16,863,367	18,307,647	18,849,711	19,830,397	5.20	29.91
3000 OPERATION OF NON-INSTRUCTIONAL SERVICES						
3200 Student Activities	1,246,016	1,233,009	1,342,068	1,319,282	(1.70)	1.99
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
TOTAL 3000 NON-INSTRUCTIONAL SERVICES	1,253,766	1,240,759	1,349,818	1,327,032	(1.69)	2.00
4000 FACILITIES CONSTRUCTION & IMPROVEMENT						
4600 Existing Building Improvements	-	-	-	-	N/A	0.00
TOTAL 4000 FACILITIES CONSTR & IMPROVEMENT	-	-	-	-	N/A	0.00
5000 OTHER FINANCING USES						
5100 Debt Service / Other Financing Uses	3,140,098	2,833,640	3,599,617	4,632,088	28.68	6.99
5200 Capital Reserve Fund Transfer	3,393,015	2,990,464	2,224,488	1,238,416	(44.33)	1.87
5900 Budgetary Reserve	-	480,000	-	480,000	N/A	0.72
TOTAL 5000 OTHER FINANCING USES	6,533,113	6,304,104	5,824,105	6,350,504	9.04	9.58
TOTAL EXPENDITURES & OTHER FINANCING USES:	60,670,364	63,388,239	63,332,287	66,302,015	4.69	100.00
CHANGE IN FUND BALANCE:	3,101,388	(660,135)	1,550,084	(648,685)		
ENDING FUND BALANCE:	15,552,756	12,488,652	17,102,840	16,454,155		
NONSPENDABLE FUND BALANCE (INVENTORY):	245,657	-	-	-		
ASSIGNED FOR RETIREMENT:	1,111,500	1,111,500	1,061,500	1,061,500		
ASSIGNED FOR LOST ASSESSMENT APPEALS:	78,710	78,710	78,710	78,710		
ASSIGNED FOR TECHNOLOGY:	32,005	32,005	32,005	32,005		
ASSIGNED FOR CAPITAL EXPENDITURES:	6,722,643	6,722,643	10,824,031	10,824,031		
UNASSIGNED FUND BALANCE:	7,362,241	4,543,794	5,106,594	4,457,909		
TOTAL FUND BALANCE:	15,552,756	12,488,652	17,102,840	16,454,155		

LAMPETER-STRASBURG SCHOOL DISTRICT
FINAL BUDGET 2025-26
REVENUE DETAIL BY SOURCE

REVENUES	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
LOCAL SOURCES						
Current Real Estate Tax	38,883,653	39,879,243	40,025,750	41,326,353	1,300,603	3.25
Interim Real Estate Tax	94,610	190,356	223,000	221,028	(1,972)	(0.88)
Public Utility Realty Tax	37,267	37,500	41,185	41,185	-	0.00
Earned Income Tax	4,022,844	4,160,000	4,200,000	4,305,000	105,000	2.50
Real Estate Transfer Tax	606,723	530,000	650,000	650,000	-	0.00
Delinquent Tax	527,758	500,000	600,000	550,000	(50,000)	(8.33)
Interest on Investments	1,186,420	700,000	1,050,000	800,000	(250,000)	(23.81)
Gain / Loss on Investments	267,695	100,000	250,000	100,000	(150,000)	(60.00)
Admissions	50,649	50,000	50,000	50,000	-	0.00
Student Activity Fees	29,225	28,000	28,000	28,000	-	0.00
Intermediate Sources - Federal IDEA	599,716	548,039	550,518	550,518	-	0.00
Intermediate Sources - ACCESS, ESY	254,527	217,395	252,395	40,000	(212,395)	(84.15)
Rentals	26,786	25,000	25,000	25,000	-	0.00
Tuition	28,917	24,750	23,000	23,000	-	0.00
Miscellaneous Revenue	80,788	10,000	28,000	28,000	-	0.00
Refund of Prior Year Expenditures	91,896	-	-	-	-	N/A
Advertising Revenue	22,350	22,000	22,000	22,000	-	0.00
TOTAL LOCAL SOURCES:	46,811,824	47,022,283	48,018,848	48,760,084	741,236	1.54
STATE SOURCES						
Basic Education	5,481,767	5,700,000	5,738,379	5,925,000	186,621	3.25
Cyber Charter	-	-	86,120	86,120	-	0.00
Vocational Education	121,907	95,000	136,500	136,500	-	0.00
Special Education	1,672,849	1,710,000	1,760,500	1,780,000	19,500	1.11
Transportation	852,128	886,000	995,599	1,005,467	9,868	0.99
Rentals & Sinking Fund	60,170	59,670	59,670	59,670	-	0.00
Nursing, Medical & Dental Services	52,340	53,000	51,650	51,000	(650)	(1.26)
Property Tax Relief Revenue	810,423	965,222	965,222	1,112,324	147,102	15.24
Social Security Reimbursement	918,587	962,327	955,051	991,816	36,765	3.85
Retirement Reimbursement	4,221,188	4,410,755	4,386,617	4,560,769	174,152	3.97
Ready to Learn Grant - Accountability Block	281,120	281,120	537,041	537,041	-	0.00
PCCD Safety & Mental Health Grant	263,541	-	137,644	-	(137,644)	(100.00)
Tuition for Orphans / Private Homes	40,215	30,000	12,000	12,000	-	0.00
Other State Revenue	34,410	-	50,000	-	(50,000)	(100.00)
TOTAL STATE SOURCES:	14,810,645	15,153,094	15,871,993	16,257,707	385,714	2.43
FEDERAL SOURCES						
Instructional Programs (Title)	578,774	552,727	676,330	635,539	(40,791)	(6.03)
ESSER II, ARP ESSER Funds	1,042,590	-	315,200	-	(315,200)	(100.00)
TOTAL FEDERAL SOURCES:	1,621,364	552,727	991,530	635,539	(355,991)	(35.90)
OTHER FINANCING SOURCES						
Transfer from Capital Reserve	-	-	-	-	-	N/A
Other Right-to-Use Arrangements	-	-	-	-	-	N/A
Sale of Fixed Assets	527,919	-	-	-	-	N/A
TOTAL OTHER FINANCING SOURCES:	527,919	-	-	-	-	N/A
TOTAL REVENUE & OTHER FINANCING SOURCES:	63,771,752	62,728,104	64,882,371	65,653,330	770,959	1.19

LAMPETER-STRASBURG SCHOOL DISTRICT
FINAL BUDGET 2025-26
EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
1100 REGULAR INSTRUCTIONAL PROGRAMS						
REGULAR INSTRUCTIONAL PROGRAMS						
Salaries	13,312,758	13,617,184	13,386,990	13,794,738	407,748	3.05
Benefits	8,336,945	8,798,067	8,621,471	9,120,312	498,841	5.79
Purchased Professional Svcs	141,792	217,000	152,000	151,800	(200)	(0.13)
Purchased Property Svcs	43,437	88,090	88,090	85,940	(2,150)	(2.44)
Other Purchased Svcs	544,490	620,300	585,300	599,650	14,350	2.45
General Supplies	662,279	287,965	287,965	252,735	(35,230)	(12.23)
Software	-	5,000	5,000	25,731	20,731	414.62
Textbooks	119,338	277,000	277,000	355,000	78,000	28.16
Equipment	28,081	40,000	40,000	47,450	7,450	18.63
Dues and Memberships	175	500	500	450	(50)	(10.00)
TOTAL REGULAR INSTRUCTIONAL:	23,189,295	23,951,106	23,444,316	24,433,806	989,490	4.22
FEDERAL REGULAR INSTRUCTIONAL PROGRAMS (TITLE)						
Salaries	404,405	427,850	463,442	463,442	-	0.00
Benefits	141,378	82,402	87,920	88,097	177	0.20
Purchased Professional Svcs	543	-	-	-	-	N/A
Other Purchased Svcs	2,985	-	-	-	-	N/A
Supplies and Textbooks	58,558	2,500	94,430	70,000	(24,430)	(25.87)
Equipment	-	-	-	-	-	N/A
TOTAL FEDERAL INSTRUCTIONAL (TITLE):	607,869	512,752	645,792	621,539	(24,253)	(3.76)
FEDERAL REGULAR INSTRUCTIONAL PROGRAMS (ESSER)						
Salaries (Instructional Coaches)	82,622	-	-	-	-	N/A
Benefits	34,084	-	-	-	-	N/A
Purchased Professional Svcs	1,960	-	-	-	-	N/A
General Supplies	32,197	-	72,200	-	(72,200)	(100.00)
Software	61,510	-	-	-	-	N/A
TOTAL FEDERAL INSTRUCTIONAL (ESSER):	212,372	-	72,200	-	(72,200)	(100.00)
TOTAL REGULAR INSTRUCTIONAL PROGRAMS:	24,009,537	24,463,858	24,162,308	25,055,345	893,037	3.70
1200 SPECIAL PROGRAMS						
SPECIAL PROGRAMS						
Salaries	3,699,538	4,072,896	4,063,976	4,228,893	164,917	4.06
Benefits	2,646,871	3,016,659	2,968,914	3,184,648	215,734	7.27
Purchased Professional Svcs	2,531,736	2,930,031	2,898,255	3,293,010	394,755	13.62
Purchased Property Svcs	1,022	2,000	2,000	2,000	-	0.00
Other Purchased Svcs	1,412,536	1,388,281	1,429,663	1,412,285	(17,378)	(1.22)
Supplies and Textbooks	9,739	8,950	8,950	9,700	750	8.38
Dues and Memberships	2,900	4,400	4,400	3,500	(900)	(20.45)
TOTAL SPECIAL PROGRAMS:	10,304,342	11,423,217	11,376,158	12,134,036	757,878	6.66
FEDERAL SPECIAL PROGRAMS (ESSER)						
Supplies and Textbooks	-	-	37,500	-	(37,500)	(100.00)
TOTAL FED SPECIAL PROGRAMS (ESSER):	-	-	37,500	-	(37,500)	(100.00)
TOTAL SPECIAL PROGRAMS:	10,304,342	11,423,217	11,413,658	12,134,036	720,378	6.31
1300 VOCATIONAL EDUCATION						
AGRICULTURAL EDUCATION						
Salaries	170,799	172,622	172,622	179,096	6,474	3.75
Benefits	99,072	108,507	107,263	114,003	6,740	6.28
Purchased Property Svcs	-	1,000	1,000	1,000	-	0.00
Other Purchased Svcs	581	1,000	1,000	1,000	-	0.00
Supplies and Textbooks	18,576	11,000	11,000	11,000	-	0.00
Equipment	34,050	-	-	-	-	N/A
TOTAL AGRICULTURAL EDUCATION:	323,078	294,129	292,885	306,099	13,214	4.51
CAREER AND TECHNOLOGY CENTER (CTC)						
Lease Payment	89,690	89,866	89,866	91,000	1,134	1.26
Tuition	690,123	703,133	695,000	680,000	(15,000)	(2.16)
TOTAL CTC:	779,813	792,999	784,866	771,000	(13,866)	(1.77)
TOTAL VOCATIONAL EDUCATION:	1,102,891	1,087,128	1,077,751	1,077,099	(652)	(0.06)

LAMPETER-STRASBURG SCHOOL DISTRICT
FINAL BUDGET 2025-26
EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
1400 OTHER INSTRUCTIONAL PROGRAMS						
HOMEBOUND INSTRUCTION						
Salaries	1,343	10,000	10,000	10,000	-	0.00
Benefits	558	4,155	4,155	4,165	10	0.24
Tuition - Spec Schools	8,308	5,500	5,500	5,500	-	0.00
TOTAL HOMEBOUND:	10,208	19,655	19,655	19,665	10	0.05
COURT PLACED PROGRAMS						
Tuition - Spec Schools	63,044	66,197	66,230	69,542	3,312	5.00
TOTAL COURT PLACED PROG:	63,044	66,197	66,230	69,542	3,312	5.00
ESL						
Salaries	132,687	138,360	207,288	249,173	41,885	20.21
Benefits	84,892	75,609	89,495	123,052	33,557	37.50
Purchased Professional Svcs	14,571	12,000	12,000	11,000	(1,000)	(8.33)
Supplies and Textbooks	2,699	-	-	1,000	1,000	N/A
TOTAL ESL:	234,849	225,969	308,783	384,225	75,442	24.43
ALTERNATIVE & SUMMER EDUCATION						
Salaries	73,283	91,650	91,650	3,650	(88,000)	(96.02)
Benefits	27,161	38,080	38,080	1,520	(36,560)	(96.01)
Purchased Professional Svcs	108,770	80,000	100,000	35,000	(65,000)	(65.00)
Other Purchased Svcs	18,407	-	-	-	-	N/A
Supplies	128	-	-	-	-	N/A
TOTAL ALTERNATIVE EDUCATION:	227,748	209,730	229,730	40,170	(189,560)	(82.51)
FEDERAL OTHER INSTRUCTIONAL PROGRAMS (ESSER)						
Salaries	32,884	-	-	-	-	N/A
Benefits	13,085	-	-	-	-	N/A
Supplies and Textbooks	61	-	-	-	-	N/A
TOTAL FEDERAL OTHER INSTR (ESSER):	46,030	-	-	-	-	N/A
TOTAL OTHER INSTRUCTIONAL PROGRAMS:	581,879	521,551	624,398	513,602	(110,796)	(17.74)
1500 NONPUBLIC SCHOOL PROGRAMS						
FEDERAL NONPUBLIC SCHOOL PROGRAMS (TITLE)						
Purchased Professional Svcs	15,420	39,975	29,038	12,500	(16,538)	(56.95)
Supplies and Textbooks	6,049	-	1,500	1,500	-	0.00
TOTAL FED NONPUBLIC PROGRAMS (TITLE):	21,469	39,975	30,538	14,000	(16,538)	(54.16)
TOTAL NONPUBLIC SCHOOL PROGRAMS:	21,469	39,975	30,538	14,000	(16,538)	(54.16)
TOTAL 1000 - INSTRUCTIONAL PROGRAMS	36,020,117	37,535,729	37,308,653	38,794,082	1,485,429	3.98
2100 SUPPORT SERVICES - PUPIL PERSONNEL						
GUIDANCE SERVICES						
Salaries	573,463	761,321	797,336	794,740	(2,596)	(0.33)
Benefits	384,742	462,592	472,539	488,382	15,843	3.35
Purchased Professional Svcs	9,529	39,300	45,090	51,400	6,310	13.99
Purchased Property Svcs	-	-	-	-	-	N/A
Other Purchased Svcs	-	-	-	-	-	N/A
Supplies and Textbooks	(1,408)	2,500	2,500	2,050	(450)	(18.00)
Dues and Memberships	-	-	-	-	-	N/A
TOTAL GUIDANCE:	966,325	1,265,713	1,317,465	1,336,572	19,107	1.45
FEDERAL GUIDANCE SERVICES (ESSER)						
Salaries	173,022	-	-	-	-	N/A
Benefits	123,740	-	-	-	-	N/A
Purchased Professional Svcs	42,711	-	-	-	-	N/A
Supplies and Textbooks	8,587	-	-	-	-	N/A
TOTAL FEDERAL GUIDANCE (ESSER):	348,061	-	-	-	-	N/A
STUDENT APPRAISAL & SPECIAL SERVICES						
Salaries	430,951	438,952	437,851	458,130	20,279	4.63
Benefits	255,521	255,754	234,531	269,782	35,251	15.03
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 and Memberships	-	1,500	1,500	1,500	-	0.00
TOTAL STUDENT APPRAISAL SVCS:	686,471	711,896	689,572	745,102	55,530	8.05
ATTENDANCE SERVICES						
Purchased Professional Svcs	2,030	2,070	2,070	2,105	35	1.69
TOTAL ATTENDANCE SVCS:	2,030	2,070	2,070	2,105	35	1.69

LAMPETER-STRASBURG SCHOOL DISTRICT

FINAL BUDGET 2025-26

EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
PSYCHOLOGICAL TESTING						
Purchased Professional Svcs	-	94,000	99,000	101,700	2,700	2.73
TOTAL PSYCHOLOGICAL TESTING:	-	94,000	99,000	101,700	2,700	2.73
FEDERAL PSYCHOLOGICAL SVCS (ESSER)						
Purchased Professional Svcs	104,206	-	-	-	-	N/A
TOTAL PSYCHOLOGICAL SVCS (ESSER):	104,206	-	-	-	-	N/A
SPEECH & PATHOLOGY						
Salaries	235,797	259,651	259,651	277,035	17,384	6.70
Benefits	146,163	162,781	160,810	174,239	13,429	8.35
Purchased Professional Services	-	-	54,015	58,172	4,157	7.70
TOTAL SPEECH & PATHOLOGY:	381,961	422,432	474,476	509,446	34,970	7.37
SOCIAL WORKER						
Salaries	1,380	98,877	123,596	102,504	(21,092)	(17.07)
Benefits	1,428	40,950	46,215	42,521	(3,694)	(7.99)
Purchased Professional Services	-	-	-	-	-	N/A
TOTAL SOCIAL WORKER:	2,808	139,827	169,811	145,025	(24,786)	(14.60)
FEDERAL SOCIAL WORKER (ESSER)						
Salaries	100,202	-	-	-	-	N/A
Benefits	53,210	-	-	-	-	N/A
Supplies and Textbooks	1,811	-	-	-	-	N/A
TOTAL FEDERAL SOCIAL WORKER (ESSER):	155,223	-	-	-	-	N/A
STUDENT ACCOUNTING:						
Salaries	44,413	46,096	46,105	47,903	1,798	3.90
Benefits	36,729	37,336	36,718	39,427	2,709	7.38
Purchased Professional Svcs	6,393	7,000	7,000	7,000	-	0.00
Other Purchased Services	5,890	7,000	7,000	7,000	-	0.00
TOTAL STUDENT ACCOUNTING:	93,424	97,432	96,823	101,330	4,507	4.65
TOTAL PUPIL SUPPORT:	2,740,509	2,733,370	2,849,217	2,941,280	92,063	3.23
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF						
LIBRARY SERVICES						
Salaries	274,389	286,351	283,559	293,624	10,065	3.55
Benefits	205,585	229,829	224,925	241,480	16,555	7.36
Purchased Professional Svcs	1,274	1,450	1,450	1,400	(50)	(3.45)
Purchased Property Svcs	-	-	-	-	-	N/A
Other Purchased Svcs	-	-	-	-	-	N/A
Supplies and Textbooks	25,495	24,055	24,055	20,400	(3,655)	(15.19)
TOTAL LIBRARY:	506,743	541,685	533,989	556,904	22,915	4.29
CURRICULUM DEVELOPMENT/SPECIAL EDUCATION SUPERVISION						
Salaries	132,419	138,047	301,502	353,077	51,575	17.11
Benefits	74,995	122,174	157,185	173,016	15,831	10.07
Purchased Professional Svcs	7,788	1,000	1,000	5,500	4,500	450.00
Purchased Property Svcs	-	-	-	-	-	N/A
Other Purchased Svcs	5,505	3,000	3,000	3,500	500	16.67
Supplies and Textbooks	19,288	4,000	4,000	3,380	(620)	(15.50)
Software	-	29,380	29,380	25,000	(4,380)	(14.91)
Equipment	3,709	85,971	-	-	-	N/A
Dues and Memberships	2,009	1,600	1,600	1,600	-	0.00
TOTAL CURRICULUM:	245,713	385,172	497,667	565,073	67,406	13.54
INSTRUCT STAFF DEVELOPMENT SVCS						
Benefits (Tuition)	162,710	235,000	235,000	250,000	15,000	6.38
Purchased Professional Svcs	18,818	2,125	2,125	3,000	875	41.18
Other Purchased Svcs	-	-	-	-	-	N/A
TOTAL INSTRUCT STAFF DEV SVCS:	181,528	237,125	237,125	253,000	15,875	6.69
FEDERAL INSTR STAFF DEVELOPMENT SVCS (ESSER)						
Purchased Professional Svcs	31,715	-	-	-	-	N/A
Other Purchased Svcs	3,505	-	-	-	-	N/A
TOTAL FED INSTR STAFF DEV SVCS (ESSER):	35,220	-	-	-	-	N/A
TOTAL INSTRUCTIONAL SUPPORT:	969,204	1,163,982	1,268,781	1,374,977	106,196	8.37

LAMPETER-STRASBURG SCHOOL DISTRICT
FINAL BUDGET 2025-26
EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
2300 SUPPORT SERVICES - ADMINISTRATION						
BOARD SECRETARY						
Purchased Professional Svcs	23,000	25,500	29,100	26,000	(3,100)	(10.65)
Other Purchased Svcs	1,565	4,700	4,700	4,700	-	0.00
Supplies and Textbooks	-	-	-	-	-	N/A
Dues and Memberships	17,829	18,800	18,800	19,200	400	2.13
TOTAL BOARD SECRETARY:	42,394	49,000	52,600	49,900	(2,700)	(5.13)
TAX ASSESSMENT						
Purchased Professional Svcs	121,792	133,300	133,300	138,300	5,000	3.75
Other Purchased Svcs	-	-	-	-	-	N/A
TOTAL TAX ASSESSMENT:	121,792	133,300	133,300	138,300	5,000	3.75
LEGAL SERVICES						
Purchased Professional Svcs	48,466	60,000	60,000	60,000	-	0.00
TOTAL LEGAL SERVICES:	48,466	60,000	60,000	60,000	-	0.00
SUPERINTENDENT SERVICES						
Salaries	535,665	546,909	549,310	535,256	(14,054)	(2.56)
Benefits	326,054	320,614	318,266	323,008	4,742	1.49
Purchased Professional Svcs	1,628	6,500	6,500	6,500	-	0.00
Purchased Property Svcs	-	-	-	-	-	N/A
Other Professional Svcs	1,583	5,500	5,500	5,500	-	0.00
Supplies and Textbooks	32,745	30,000	30,000	30,000	-	0.00
Equipment	140	-	-	-	-	N/A
Dues and Memberships	2,640	2,000	2,000	2,000	-	0.00
TOTAL SUPERINTENDENT SVCS:	900,454	911,523	911,576	902,264	(9,312)	(1.02)
PUBLIC RELATIONS						
Salaries	62,256	64,902	64,902	67,433	2,531	3.90
Benefits	43,681	45,076	44,349	47,543	3,194	7.20
District Newsletter	17,729	14,000	14,000	14,000	-	0.00
Supplies	1,862	2,500	2,500	2,500	-	0.00
TOTAL PUBLIC RELATIONS:	125,528	126,478	125,751	131,476	5,725	4.55
PRINCIPAL SERVICES:						
Salaries	1,189,849	1,271,270	1,209,142	1,276,073	66,931	5.54
Benefits	862,185	812,906	778,078	838,303	60,225	7.74
Purchased Professional Svcs	180	950	950	775	(175)	(18.42)
Purchased Property Svcs	-	-	-	-	-	N/A
Other Professional Svcs	1,555	4,600	4,600	3,425	(1,175)	(25.54)
Supplies and Textbooks	13,932	16,510	31,510	30,279	(1,231)	(3.91)
Equipment	136	-	-	-	-	N/A
Dues and Memberships	4,715	4,650	4,650	4,650	-	0.00
TOTAL PRINCIPAL SVCS:	2,072,552	2,110,886	2,028,930	2,153,505	124,575	6.14
FEDERAL PRINCIPAL SERVICES: (ESSER)						
Salaries	23,209	-	-	-	-	N/A
Benefits	9,772	-	-	-	-	N/A
TOTAL FED PRINCIPAL SERVICES (ESSER):	32,981	-	-	-	-	N/A
TOTAL ADMINISTRATION:	3,344,168	3,391,187	3,312,157	3,435,445	123,288	3.72
2400 SUPPORT SERVICES - PUPIL HEALTH						
MEDICAL SERVICES						
Purchased Professional Svcs	1,260	2,000	258,225	278,317	20,092	7.78
TOTAL MEDICAL SVCS:	1,260	2,000	258,225	278,317	20,092	7.78
DENTAL SERVICES						
Purchased Professional Svcs	456	500	500	500	-	0.00
Supplies	-	-	-	-	-	N/A
TOTAL DENTAL SERVICES:	456	500	500	500	-	0.00
NURSING SERVICES						
Salaries	392,544	420,980	418,487	418,364	(123)	(0.03)
Benefits	226,715	303,774	298,233	312,048	13,815	4.63
Purchased Professional Svcs	-	2,500	2,500	2,500	-	0.00
Other Purchased Svcs	57	800	800	150	(650)	(81.25)
Supplies and Textbooks	15,767	17,500	15,700	16,200	500	3.18
TOTAL NURSING SERVICES:	635,084	745,554	735,720	749,262	13,542	1.84
TOTAL PUPIL HEALTH SERVICES:	636,800	748,054	994,445	1,028,079	33,634	3.38

LAMPETER-STRASBURG SCHOOL DISTRICT
FINAL BUDGET 2025-26
EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
2500 BUSINESS SERVICES						
Salaries	334,927	348,757	348,774	357,137	8,363	2.40
Benefits	209,903	218,965	216,514	228,986	12,472	5.76
Purchased Professional Svcs	26,503	30,000	40,000	40,000	-	0.00
Purchased Property Svcs	2,981	7,500	8,000	8,000	-	0.00
Other Purchased Svcs	1,296	2,500	2,000	2,000	-	0.00
Supplies and Textbooks	(5,571)	5,000	3,000	3,000	-	0.00
Dues and Memberships	800	900	1,600	1,600	-	0.00
TOTAL BUSINESS SERVICES:	570,840	613,622	619,888	640,723	20,835	3.36
2600 OPERATION & MAINTENANCE OF PLANT SERVICES						
MAINTENANCE SERVICES						
Salaries	1,601,102	1,791,370	1,805,327	1,818,615	13,288	0.74
Benefits	1,116,645	1,342,054	1,326,550	1,403,046	76,496	5.77
Purchased Professional Svcs	-	-	-	-	-	N/A
Purchased Property Svcs	454,899	544,650	547,500	563,900	16,400	3.00
Other Purchased Svcs	348,128	399,500	373,500	402,300	28,800	7.71
Utilities	585,449	843,930	700,380	816,580	116,200	16.59
Supplies	304,646	212,500	252,500	277,500	25,000	9.90
Equipment	29,861	22,000	22,000	83,900	61,900	281.36
Dues and Memberships	220	400	400	400	-	0.00
TOTAL MAINTENANCE SERVICES:	4,440,951	5,156,404	5,028,157	5,366,241	338,084	6.72
CROSSING GUARDS / SCHOOL RESOURCE OFFICER (SRO)						
Purchased Professional Svcs	127,239	133,180	132,100	138,600	6,500	4.92
TOTAL CROSSING GUARDS / SRO:	127,239	133,180	132,100	138,600	6,500	4.92
TOTAL OPERATION & MAINTENANCE SERVICES:	4,568,189	5,289,584	5,160,257	5,504,841	344,584	6.68
2700 STUDENT TRANSPORTATION						
STUDENT TRANSPORTATION						
Salaries	284,698	291,543	303,207	315,033	11,826	3.90
Benefits	139,255	190,087	192,456	205,720	13,264	6.89
Purchased Professional Svcs	315	1,000	1,000	1,000	-	0.00
Purchased Property Svcs	12,525	24,850	24,850	11,322	(13,528)	(54.44)
Other Purchased Svcs	1,556,939	1,627,140	1,663,212	1,723,300	60,088	3.61
Supplies and Textbooks	71,907	64,500	79,500	81,750	2,250	2.83
Equipment	54,500	140,000	174,639	61,800	(112,839)	(64.61)
Dues and Memberships	160	200	200	200	-	0.00
TOTAL STUDENT TRANSPORTATION:	2,120,299	2,339,320	2,439,064	2,400,125	(38,939)	(1.60)
2800 SUPPORT SERVICES - CENTRAL						
TECHNOLOGY SERVICES						
Salaries	519,049	541,794	518,930	552,193	33,263	6.41
Benefits	344,101	371,904	350,485	379,587	29,102	8.30
Purchased Professional Svcs	105,020	102,650	102,650	89,000	(13,650)	(13.30)
Purchased Property Svcs	40,125	14,700	14,700	15,200	500	3.40
Other Purchased Svcs	1,501	76,100	105,300	109,000	3,700	3.51
Supplies and Textbooks	12,563	6,800	6,800	7,800	1,000	14.71
Software	4,453	359,400	359,400	370,400	11,000	3.06
Equipment	567,311	449,129	435,100	873,285	438,185	100.71
Dues and Memberships	160	1,200	1,200	500	(700)	(58.33)
TOTAL TECHNOLOGY SERVICES:	1,594,282	1,923,677	1,894,565	2,396,965	502,400	26.52
FEDERAL TECHNOLOGY SERVICES (ESSER)						
Equipment	180,308	-	205,500	-	(205,500)	(100.00)
TOTAL FED TECHNOLOGY SVCS (ESSER):	180,308	-	205,500	-	(205,500)	(100.00)
HUMAN RESOURCES						
Salaries	37,272	39,473	39,463	41,002	1,539	3.90
Benefits	71,241	16,378	16,374	17,060	686	4.19
Purchased Professional Svcs	3,302	1,600	2,600	2,500	(100)	(3.85)
Supplies	-	-	-	-	-	N/A
Software	-	20,000	20,000	20,000	-	0.00
Dues and Memberships	-	-	-	-	-	N/A
TOTAL HUMAN RESOURCES	111,815	77,451	78,437	80,562	2,125	2.71
TOTAL SUPPORT SERVICES - CENTRAL:	1,886,405	2,001,128	2,178,502	2,477,527	299,025	13.73

LAMPETER-STRASBURG SCHOOL DISTRICT
FINAL BUDGET 2025-26
EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
2900 OTHER SUPPORT SERVICES						
Other Purchased Services	26,953	27,400	27,400	27,400	-	0.00
TOTAL OTHER SUPPORT SERVICES:	26,953	27,400	27,400	27,400	-	0.00
TOTAL 2000 - SUPPORT SERVICES	16,863,368	18,307,647	18,849,711	19,830,397	980,686	5.20
3200 STUDENT ACTIVITIES						
SCHOOL SPONSORED STUDENT ACTIVITIES						
Salaries	120,988	114,350	166,472	174,835	8,363	5.02
Benefits	46,368	47,512	68,850	72,378	3,528	5.12
PAC Purchased Professional Svcs	2,300	18,040	18,040	18,040	-	0.00
Other Purchased Svcs	11,696	11,010	11,010	11,010	-	0.00
PAC Supplies	4,373	2,500	2,500	2,500	-	0.00
PAC Equipment	34,761	21,000	21,000	21,000	-	0.00
Dues and Memberships	6,692	4,730	4,730	4,730	-	0.00
TOTAL SCHOOL SPONSORED ACTIVITIES:	227,179	219,142	292,602	304,493	11,891	4.06
ATHLETICS						
Salaries	471,664	485,701	502,774	516,914	14,140	2.81
Benefits	184,096	178,916	184,842	191,625	6,783	3.67
Purchased Professional Svcs	119,220	124,700	107,700	114,400	6,700	6.22
Purchased Property Svcs	31,104	20,300	20,300	20,350	50	0.25
Other Purchased Svcs	71,321	67,850	67,850	70,050	2,200	3.24
Supplies	76,789	62,000	86,000	72,700	(13,300)	(15.47)
Equipment	53,595	64,400	70,000	18,750	(51,250)	(73.21)
Dues and Memberships	11,048	10,000	10,000	10,000	-	0.00
TOTAL ATHLETICS:	1,018,837	1,013,867	1,049,466	1,014,789	(34,677)	(3.30)
TOTAL STUDENT ACTIVITIES:	1,246,016	1,233,009	1,342,068	1,319,282	(22,786)	(1.70)
3300 COMMUNITY SERVICES						
Grants to Community Organizations	6,000	6,000	6,000	6,000	-	0.00
TOTAL COMMUNITY SERVICES:	6,000	6,000	6,000	6,000	-	0.00
3400 SCHOLARSHIPS AND AWARDS						
Student Scholarships and Awards	1,750	1,750	1,750	1,750	-	0.00
TOTAL SCHOLARSHIPS AND AWARDS:	1,750	1,750	1,750	1,750	-	0.00
TOTAL 3000 - NON-INSTRUCTIONAL SERVICES	1,253,766	1,240,759	1,349,818	1,327,032	(22,786)	(1.69)
5000 OTHER FINANCING USES						
DEBT SERVICE						
Interest Payments	841,467	808,640	1,569,617	2,572,088	1,002,471	63.87
Principal Payments	1,990,000	2,025,000	2,030,000	2,060,000	30,000	1.48
TOTAL DEBT SERVICE:	2,831,467	2,833,640	3,599,617	4,632,088	1,032,471	28.68
LEASES AND OTHER RIGHT-TO-USE ARRANGEMENTS						
Interest Payments	14,105	-	-	-	-	N/A
Principal Payments	294,526	-	-	-	-	N/A
TOTAL LEASES AND RTU ARRANGEMENTS:	308,631	-	-	-	-	N/A
FUND TRANSFERS						
Transfer to Capital Reserve	3,393,015	2,990,464	2,224,488	1,238,416	(986,072)	(44.33)
TOTAL FUND TRANSFERS:	3,393,015	2,990,464	2,224,488	1,238,416	(986,072)	(44.33)
BUDGETARY RESERVE						
Other Financing Uses	-	480,000	-	480,000	480,000	N/A
TOTAL BUDGETARY RESERVE:	-	480,000	-	480,000	480,000	N/A
TOTAL 5000 - OTHER FINANCING USES	6,533,113	6,304,104	5,824,105	6,350,504	526,399	9.04
TOTAL EXPENDITURES & OTHER FINANCING USES:	60,670,364	63,388,239	63,332,287	66,302,015	2,969,728	4.69
CHANGE IN FUND BALANCE:	3,101,388	(660,135)	1,550,084	(648,685)		

CAPITAL RESERVE BUDGET DETAIL

2024-25 THROUGH 2029-30

LAMPETER-STRASBURG SCHOOL DISTRICT
CAPITAL RESERVE BUDGET

Project Location and Description	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance (Acct 32-0820)	7,095,982	6,503,522	6,122,522	5,947,522	5,809,522	5,455,522
Revenue						
Transfer from Gen. Fund - Note 1	-	-	-	-	-	-
Transfer from Gen. Fund due to Debt Reduction - Note 2	2,107,701	1,120,695	932,768	984,508	1,389,461	1,434,855
Transfer from Gen. Fund for Long Range Planning - Note 3	116,787	117,721	118,663	119,612	120,569	121,534
Interest Earnings	175,000	75,000	50,000	50,000	50,000	50,000
Total Fund Available for Projects:	9,495,470	7,816,938	7,223,953	7,101,642	7,369,552	7,061,911
Total Expenditures	2,991,948	1,694,416	1,276,431	1,292,120	1,914,030	2,674,389
Ending Balance	6,503,522	6,122,522	5,947,522	5,809,522	5,455,522	4,387,522

Notes

- 1 General Fund surplus historically transferred to Cap. Reserve or Assigned for Capital Expenditures. Future surplus unknown, so 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. continue working on Long-Range Planning including Debt Service
 - 3 Millage rate bump for 7/1/2023 plus 0.8% annual assessment growth
- FS Feasibility Study, project also reviewed as part of Study

Long-Range Planning - FS	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Professional Services - TBD	500,000	500,000	500,000	500,000	500,000	500,000
Renovation Projects - TBD	1,724,488	738,416	551,431	604,120	1,010,030	1,056,389
Total:	2,224,488	1,238,416	1,051,431	1,104,120	1,510,030	1,556,389

LAMPETER-STRASBURG SCHOOL DISTRICT
CAPITAL RESERVE BUDGET

Lampeter Elementary	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Roof Maintenance - FS	5,000	5,000	5,000	5,000	5,000	5,000
Replace Florida Heat Pumps - FS	50,000	50,000	50,000	50,000	50,000	50,000
Excavate and Install Drain Outside Gym Wall	10,000					
Remove and Replace Leaking Window Flashing	33,000					
Concrete Work - FS						
Playground Equipment and Poured Rubber Surface	485,000					
Total:	583,000	55,000	55,000	55,000	55,000	55,000

Hans Herr Elementary	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Paint Media Center - FS						
Install Sound Baffles in Gym - FS						
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:	10,000	10,000	10,000	10,000	10,000	10,000

Martin Meylin Middle School	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Comprehensive Renovations 2025-2026						
Total:	-	-	-	-	-	-

High School	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
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 - Assessment Study		12,000				
Lighting Upgrades - FS						
Install New Window Blinds	40,000					
PAC Audio Upgrades		65,000				
Card Access Upgrade (including Admin. Bldg)		110,000				
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:	53,000	200,000	13,000	13,000	13,000	13,000

LAMPETER-STRASBURG SCHOOL DISTRICT
CAPITAL RESERVE BUDGET

Walnut Run Elementary - FS	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Repoint Foundation and Brickwork - FS					36,000	
Total:	-	-	-	-	36,000	-

Campus	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Maintenance Building Roof Repairs - FS						
Card Access to Outside Buildings and Lights - FS						
Stormwater Drainage Piping to be Evaluated - FS						
Sidewalk Repair - FS						
Roadway and Parking Lot Asphalt Repairs	20,000	20,000	20,000	20,000	20,000	20,000
Total:	20,000	20,000	20,000	20,000	20,000	20,000

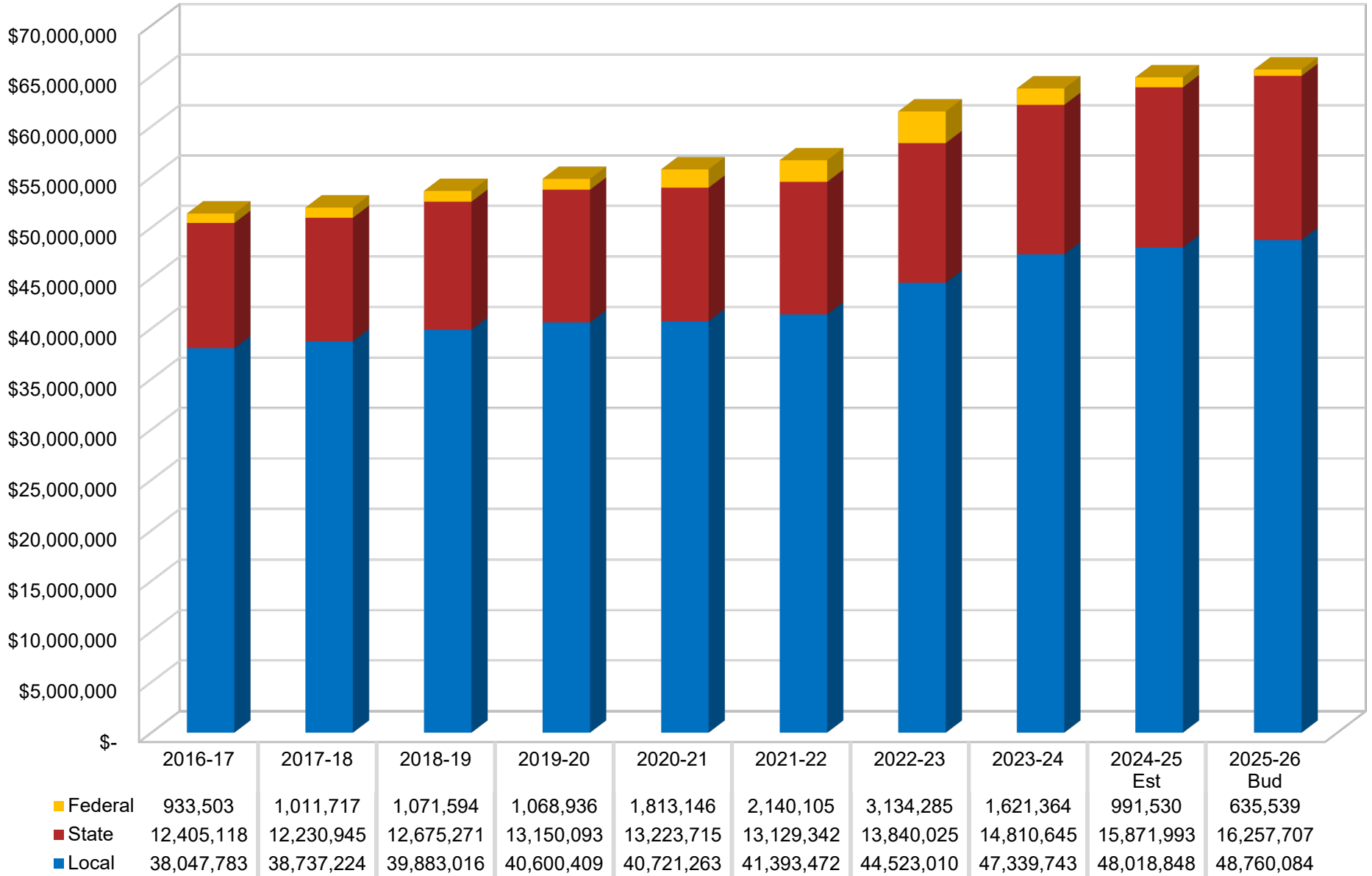
Athletic Master Plan	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Stage 4 Projects - per 2014 Field Study						
Practice Football Field Renovation				30,000		
Varsity Softball Field incl Asphalt Walkway (312K grant)						
Renovate Stadium Fieldhouse - FS						
Field 2 Bleacher Expansion - FS w/ Fieldhouse						
Field 1 Stadium Light Replacement (300K Grant)						
Tennis Court Repairs / Repainting		45,000				
Track Retop					250,000	
Varsity Baseball Dugout Repairs			80,000			
Varsity Baseball Infield Renovations	67,000					
Junior Varsity Baseball Infield Renovations		16,000				
Renovation of Grass Athletic Fields (Multi-Year Planning)						
Fitness Center Equipment Replacement (100K Grant)						
Fitness Center & Wrestling Room Expansion - FS w/ HS						
Turf Repl. \$430-450,000 est 2022 per field 2029-2031						1,000,000
Total:	67,000	61,000	80,000	30,000	250,000	1,000,000

LAMPETER-STRASBURG SCHOOL DISTRICT
CAPITAL RESERVE BUDGET

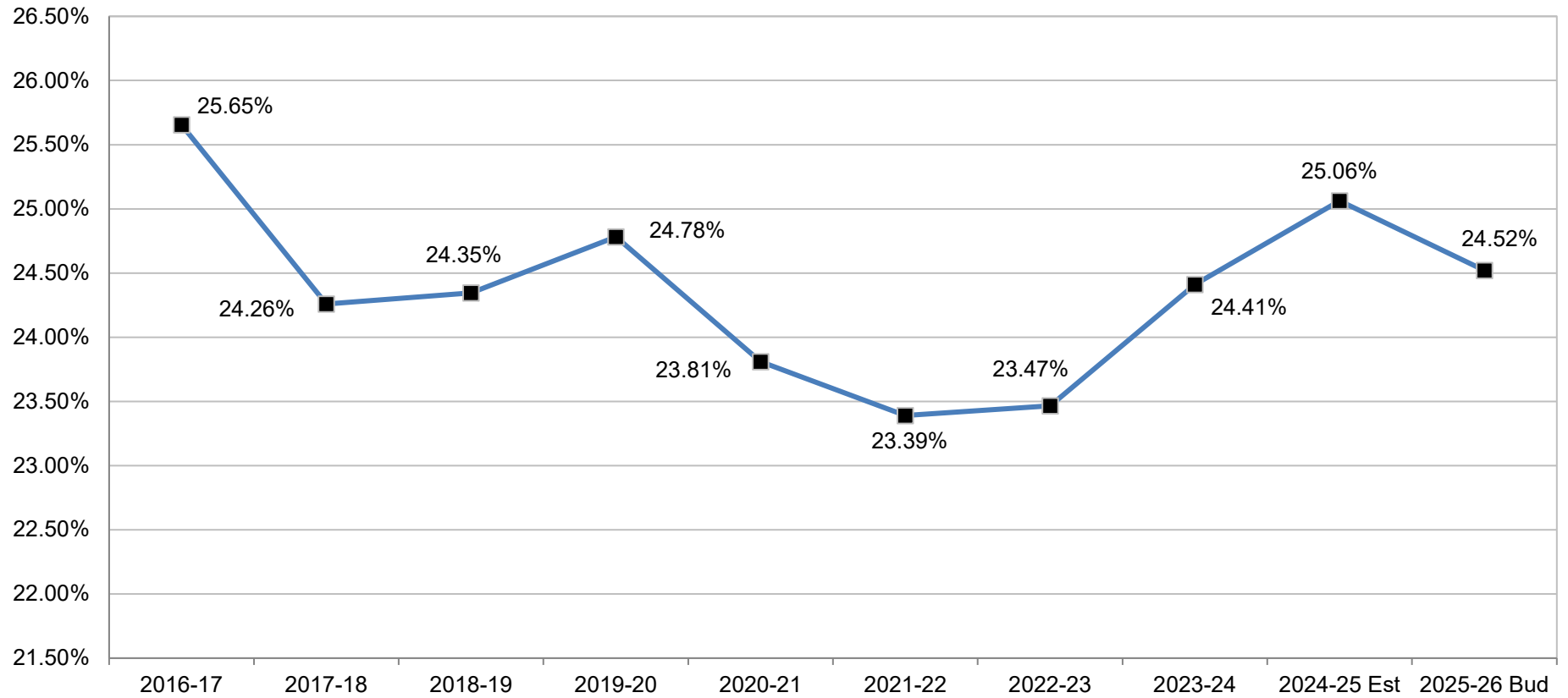
Cafeteria Projects	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Lampeter Elementary						
Replace Freezer & Refrigerator Compressors			15,000			
Hans Herr						
Replace Milk Coolers				10,000		
Replace Flat Top Grill / Oven Combo	5,376					
Replace Freezer & Refrigerator Compressors		12,000	12,000			
Martin Meylin						
Expand Steamer		33,000				
High School						
Replace Dishwasher		45,000				
Grill/Oven/Range	9,084					
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:	<u>34,460</u>	<u>110,000</u>	<u>47,000</u>	<u>60,000</u>	<u>20,000</u>	<u>20,000</u>
Total Capital Reserve Project Costs:	<u>2,991,948</u>	<u>1,694,416</u>	<u>1,276,431</u>	<u>1,292,120</u>	<u>1,914,030</u>	<u>2,674,389</u>
Ending Fund Balance:	<u>6,503,522</u>	<u>6,122,522</u>	<u>5,947,522</u>	<u>5,809,522</u>	<u>5,455,522</u>	<u>4,387,522</u>

APPENDIX

REVENUE BY FUNDING SOURCE

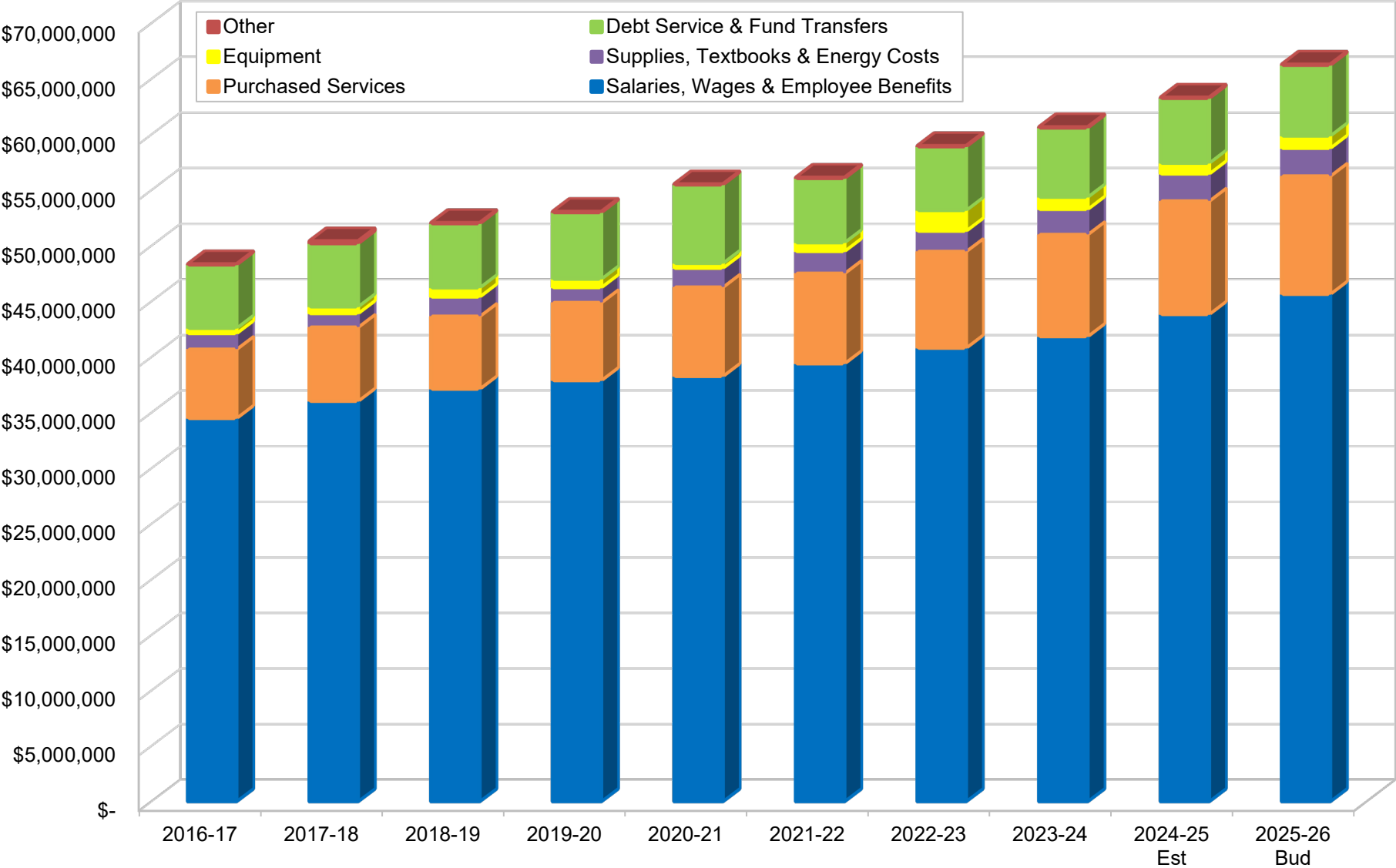


STATE REVENUE AS A PERCENTAGE OF TOTAL EXPENDITURES



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

HISTORY OF EXPENDITURES BY CATEGORY



INDEX AND MILLAGE RATE INCREASE HISTORY

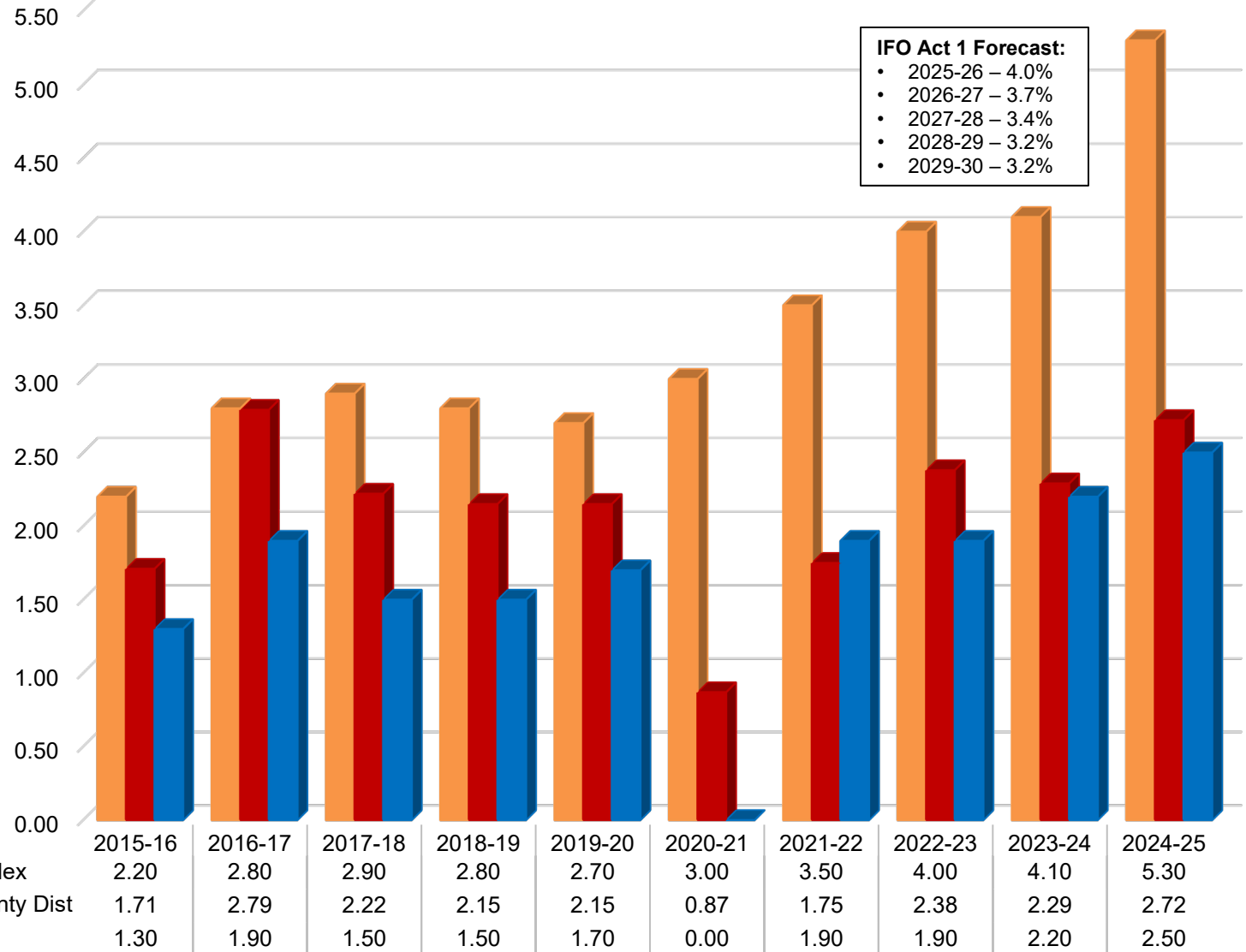
	Fiscal Year										Averages	
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	10 Year	5 Year
Act 1 Base Index	1.90	2.40	2.50	2.40	2.30	2.60	3.00	3.40	4.10	5.30	2.99	3.68
Act 1 Adjusted Index for L-S	2.20	2.80	2.90	2.80	2.70	3.00	3.50	4.00	4.10	5.30	3.33	3.98
Percent Increase in L-S Millage	1.30	1.90	1.50	1.50	1.70	0.00	1.90	1.90	2.20	2.50	1.64	1.70
Average Increase Lanc County Districts	1.71	2.79	2.22	2.15	2.15	0.87	1.75	2.38	2.29	2.72	2.10	2.00

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

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 $2.4\% \times (0.75 + 0.6000) = 3.2\%$.

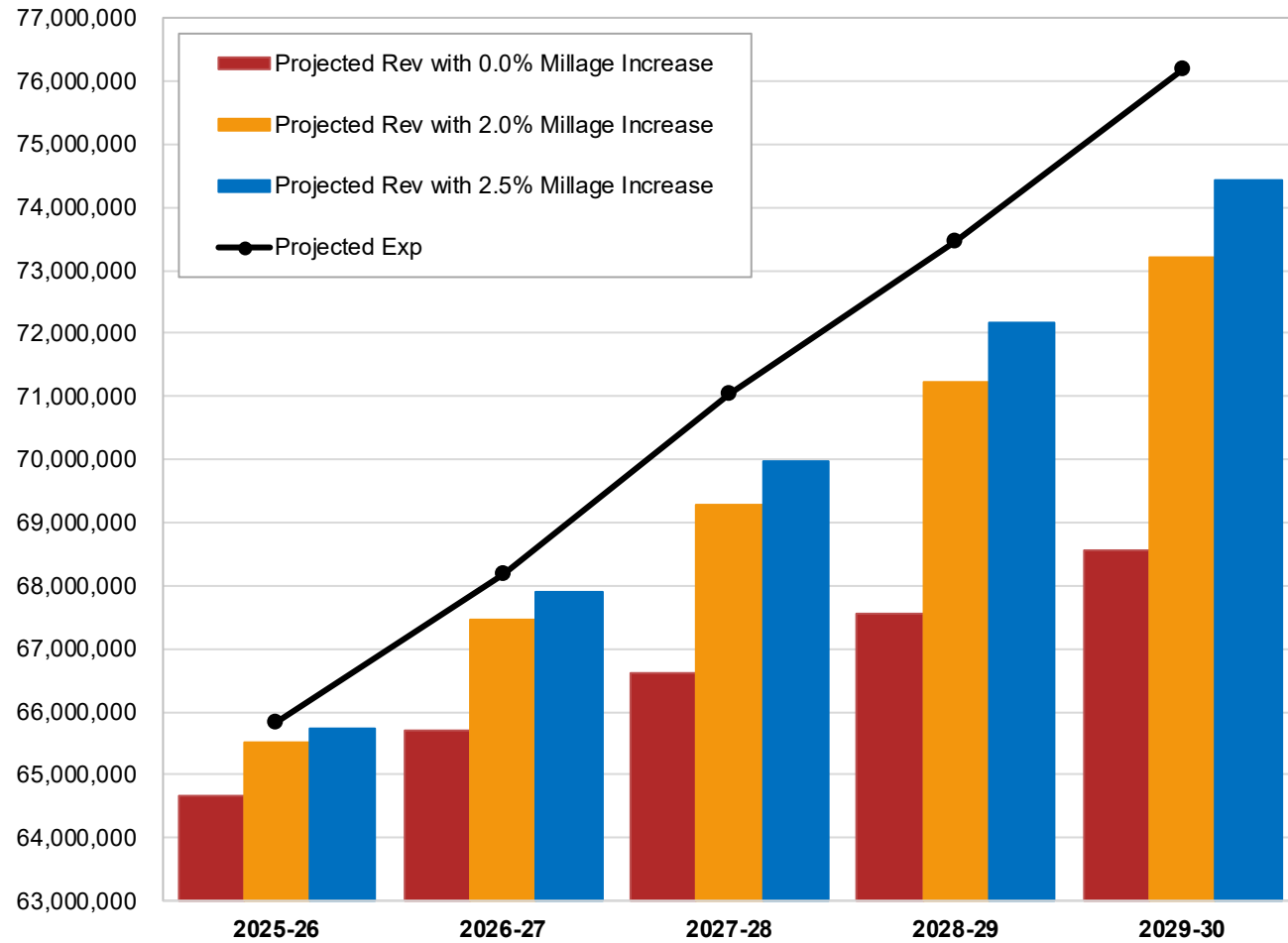
ACT 1 INDEX VS L-S MILLAGE INCREASE



FIVE-YEAR PROJECTIONS

Account Type	2024-25		2025-26	Factor	Projected				Notes
	Budget	Estimate	Budget		2026-27	2027-28	2028-29	2029-30	
Property Taxes	41,099,599	41,498,750	42,747,381		44,128,240	45,554,046	47,026,266	48,546,414	0.75% Assessment Growth 2.5% Tax Increase
Earned Income Tax	4,160,000	4,200,000	4,305,000	2.90%	4,429,845	4,558,311	4,690,502	4,826,527	
Interest Income	700,000	1,050,000	800,000		750,000	700,000	650,000	600,000	
* Gain / Loss on Investments	100,000	250,000	100,000		100,000	100,000	100,000	-	
Other Local Revenues	962,684	1,020,098	807,703		807,703	807,703	807,703	807,703	
Basic Ed Subsidy	5,700,000	5,738,379	5,925,000	2.00%	6,043,500	6,164,370	6,287,657	6,413,410	
Special Ed Subsidy	1,710,000	1,760,500	1,780,000	1.00%	1,797,800	1,815,778	1,833,936	1,852,275	
Transportation Subsidy	886,000	995,599	1,005,467	1.50%	1,020,549	1,035,857	1,051,395	1,067,166	
Soc. Sec. Reimb.	962,327	955,051	991,816		1,050,604	1,090,001	1,128,151	1,167,637	Tied to Wages
PSERS Reimb.	4,410,755	4,386,617	4,560,769		4,929,318	5,193,708	5,465,435	5,757,710	Tied to Wages & PSERS Est. Rates
Other State Revenues	1,484,012	2,035,847	1,994,655		1,964,985	1,934,985	1,934,985	1,934,985	
Federal Programs (Title)	552,727	676,330	635,539		635,539	635,539	635,539	635,539	
ESSER Funds	-	315,200	-		-	-	-	-	
Total Revenue	62,728,104	64,882,371	65,653,330		67,658,083	69,590,298	71,611,569	73,609,366	
<i>Percent Increase</i>					3.1%	2.9%	2.9%	2.8%	
Wages	26,476,906	26,572,356	27,328,860		28,394,686	29,459,487	30,490,569	31,557,739	Tied to CBA
Social Security	1,958,138	1,949,652	2,012,143		2,101,207	2,180,002	2,256,302	2,335,273	Tied to Wages
PSERS	8,796,218	8,763,479	9,062,479		9,858,635	10,387,415	10,930,869	11,515,419	Tied to Wages & PSERS Est. Rates
Health Insur.	6,124,517	5,921,761	6,588,208	6.00%	6,983,500	7,402,510	7,846,661	8,317,461	
Other Benefits	639,208	645,326	671,118		682,284	693,466	704,399	715,652	
Special Ed	3,983,709	4,339,588	4,620,501	6.00%	4,897,731	5,191,595	5,503,090	5,833,276	
Transportation	1,626,640	1,662,712	1,722,800	3.00%	1,774,484	1,827,719	1,882,551	1,939,028	
Charter Tuition	991,000	920,000	1,058,250	4.00%	1,100,580	1,144,603	1,190,387	1,238,002	
Other Services	3,302,839	3,252,129	3,205,842		3,238,882	3,273,166	3,308,748	3,345,684	
Supplies, Books, Software	1,179,900	1,580,494	1,366,093		1,378,555	1,391,391	1,404,612	1,418,230	3% Software Increase
Energy & Fuel	903,930	775,380	893,830	3.00%	920,645	948,264	976,712	1,006,013	
Textbook Adoptions	220,000	97,736	257,122		-	600,000	-	-	Per Long Range Plan
Equipment, Dues and Fees	881,130	1,027,569	1,164,265		939,738	616,498	978,042	944,036	Per Long Range Plan
Debt Service	2,833,640	3,599,617	4,632,088		4,865,591	4,830,681	4,472,250	4,473,750	
* Budgetary Reserve	480,000	-	480,000		480,000	480,000	480,000	480,000	
Capital Reserve Transfer	2,990,464	2,224,488	1,238,416		1,051,431	1,104,120	1,510,030	1,556,389	
Total Expenses	63,388,239	63,332,287	66,302,015		68,667,949	71,530,917	73,935,222	76,675,952	
<i>Percent Increase</i>					3.6%	4.2%	3.4%	3.7%	
Operating Balance	(660,135)	1,550,084	(648,685)		(1,009,866)	(1,940,619)	(2,323,653)	(3,066,586)	
* Adjusted Operating Balance	(280,135)	1,300,084	(268,685)		(629,866)	(1,560,619)	(1,943,653)	(2,586,586)	
Millage Rate (2.5% Increase)	18.4120		18.8723		19.3441	19.8277	20.3234	20.8315	
IFO Act 1 Index Forecast - As of October 2024			4.0%		3.7%	3.4%	3.2%	3.2%	

FIVE-YEAR PROJECTIONS



Adjusted Operating Balance 0.00%	(1,276,645)	(2,686,293)	(4,707,401)	(6,224,105)	(8,045,496)
Adjusted Operating Balance 2.00%	(470,277)	(1,045,213)	(2,202,437)	(2,825,231)	(3,721,811)
Adjusted Operating Balance 2.50%	(268,685)	(629,866)	(1,560,619)	(1,943,653)	(2,586,586)

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.