
LAMPETER-STRASBURG SCHOOL DISTRICT



**2026-2027
PROPOSED
FINAL BUDGET**

April 14, 2026

Dear Resident of the Lampeter-Strasburg School District:

After careful deliberation and numerous hours of review, the Board of School Directors is pleased to present the proposed budget for the 2026-2027 school year.

While crafting a school budget is always a complex task, this year presented unique challenges due to the sustained rising costs of goods and services. Our goal remains to balance fiscal discipline with our commitment to the high-quality education our community expects.

Lampeter-Strasburg continues to be a leader in student achievement. For the twelfth consecutive year, our high school was recognized in the *U.S. News & World Report* "Best High School" rankings. The 2025-2026 rankings place L-S in the top 15% of public high schools in Pennsylvania, a testament to the hard work of our students, staff, and supportive community.

In past engagement efforts, our residents sent a clear message: protect our programs and keep tax increases reasonable. To honor this, we have aggressively pursued alternative revenue sources and cost-saving measures, including:

- Corporate Sponsorships: Partnering with local businesses for athletic fields and facilities.
- Facility Usage Fees: Offsetting maintenance costs through fees for outside organizations.
- Student Activity Fees: Ensuring the sustainability of our robust extracurricular and athletic programs.

School safety remains our primary priority. We are proud of our ongoing partnership with local law enforcement and the continued success of our School Resource Officer program.

Furthermore, we are moving forward with the recommendations of our district feasibility study to ensure our facilities meet the needs of our learners beyond the 21st-century. The Early Childhood Center is currently in its second year of operation, providing a foundation for our youngest learners. The Martin Meylin Middle School renovations are currently two-thirds complete. We are on schedule to welcome all middle school students back to a fully updated building for the start of the 2026-2027 school year.

Our mission remains unchanged: to do what is best for our students. Following extensive review by the Finance Committee, we are presenting a responsible budget that includes a 2.9% real estate tax increase. It is important to note that Lampeter-Strasburg has maintained the 14th lowest average tax increase among the 16 county districts since 2010. This budget allows us to maintain our award-winning instructional programs, invest in updated technology, and fulfill our District Comprehensive Plan while remaining accountable to our taxpayers.

Thank you for your continued partnership and 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

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ADMINISTRATION

Kevin S. Peart, Ed.D., Superintendent
Michele B. Westphal, Ed.D., Assistant Superintendent
Karen L. Staub, Special Education Supervisor
Nathan D. Byler, Technology Supervisor
Keith A. Stoltzfus, Business Manager
Amanda M. Allison, Assistant Business Manager

Benjamin J. Feeney, Ed.D., Principal
Jennifer L. Felix, Assistant Principal
Chrisi L. Henry, Principal
Alicia C. Kowitz., Principal
Lisa S. Lyons, Assistant Principal
Zachariah J. Mussmon, Assistant Principal
Cory S. Robison, Assistant Principal
Jeffrey T. Smecker, 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

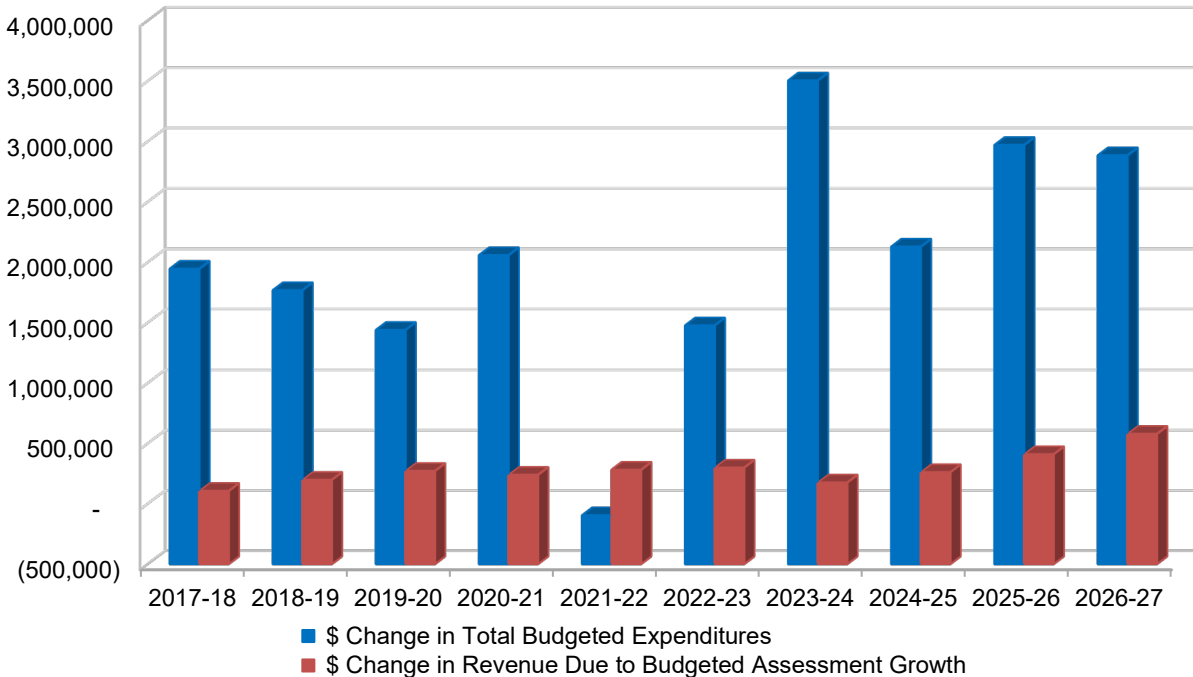
The Budget of the Lampeter-Strasburg School District for the fiscal year 2026-27 is submitted herewith. The budget development process involved all levels of staff and culminated with Administration coordinating the final budget with the Finance Committee of the Board of School Directors. The development, review, and consideration of the 2026-27 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 primary revenue source is real estate taxes. Balancing the needs of the District and community against the economic and labor conditions of the past few years has been very difficult again this year. The goal continues to be 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 fifteen years of surpluses. These were primarily due to favorable medical claims history, continued strength in earned income tax collection, increased Federal and 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 wage and benefit rates 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-5 and A-6) shows it may be difficult for the District to continue with millage rate increases well below the Index.

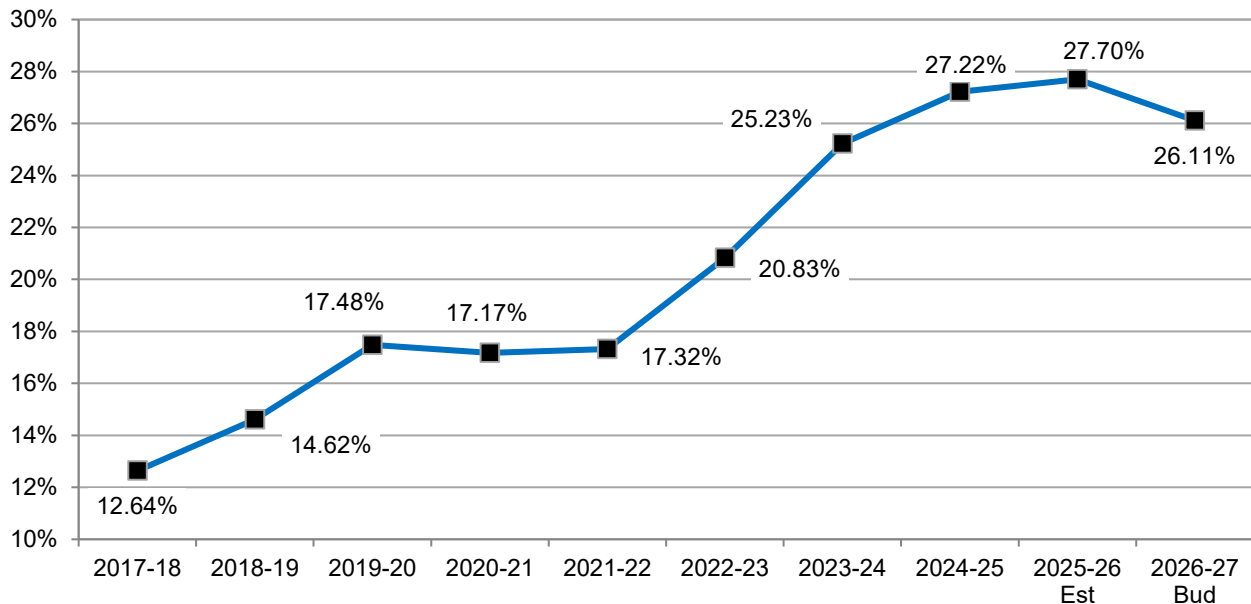
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A district’s fund balance is the total of its accumulated reserves and gives the district the ability to deal with unforeseen expenditure demands and revenue shortfalls. Use of fund balance to fund ongoing district operations is not recommended and 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 fifteen fiscal years. The favorable budget outcomes in recent years have allowed the District to transfer funds to help offset board-approved capital projects. 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 are in the design stage for major renovations to Hans Herr Elementary and the Field House. This will require 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 market conditions, 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 2026-27 fiscal year is \$286,863. Projected increases in salaries, benefits, special education services and medical expenses 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 2.9% 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 20.63% over the 10 years reflected in the following chart:

TOTAL FUND BALANCE AS A PERCENTAGE OF EXPENDITURES



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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 2026-27 is 3.5%. A school district is allowed to request an exception to this Index for certain expenses which escalate above the Index. Early in the budget development process, the Board and Administration made the decision to pass a resolution stating that the final budget would not require a real estate tax increase beyond the state limit (Act 1 Index). As the budget process continued and the current year’s financials became clearer, the Board opted for a tax increase of 2.9%, well below the maximum. Over the past 5 years, the District’s average annual tax increase is 2.20% which is less than the county average of 2.31% and our Act 1 average of 4.18% over that same time period. In addition, 10 out of the 10 years the District was at or below the Act 1 Index and 8 out of 10 years the District was below the county average. (See Appendix A-4)

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 Taxes and Real Estate Transfer Taxes.

Historically, two of the major state revenue sources used for educational purposes are the Basic Education Funding (BEF) Subsidy and Special Education Funding (SEF) Subsidy. This past year saw a significant shift in funding sources from Pennsylvania. Ready to Learn Adequacy funding grew substantially this past year but was offset with much lower funds in the BEF and SEF lines. The District anticipates receiving similar adjustments in these fundings in the upcoming year. The PSERS (retirement) employer contribution rate is decreasing by 1.2% for 2026-27 but is projected to increase each year moving forward. The state has been funding approximately 24.33% 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 2026-27. This funding accounts for nearly \$1.15 million in the 2026-27 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 2.9% increase in the real estate millage for 2026-27. The District’s final tax rate for next year is expected to increase by 0.5473 mills to a total millage of 19.4196 mills. A taxpayer owning a property valued at the median homestead value of \$220,800 will pay an additional \$120.84 in real estate taxes in the upcoming 2026-27 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 2025-26 the average cost is approximately \$16,000 per charter student. The 2026-27 budget is built anticipating flat charter school enrollment from 2025-26. While the 2025-26 state budget included a revised cyber charter tuition calculation to help offset costs, the revision does not alleviate the disparity in tuition rates across the state.

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Since revenues are essentially determined by state tax law and local conditions relative to the taxes levied within a given community, more accountability rests with the District in controlling its expenditures. As in any business, the District realizes there is always room for improvement in terms of efficiency and implementation of cost containment measures.

The following techniques have been implemented over the years: creation of District operated special needs classes in lieu of more expensive contracts for educating those students; elimination of instructional assistant contracts with the direct employment of assistants; elimination of a more expensive special education transportation contract by running our own vans; software systems to allow for labor efficiencies and lower ongoing software maintenance costs; decentralization of a portion of the total budget to allow for greater scrutiny of purchases at the building and supervisory level; implementation of managed health care programs to reduce our self-insured health insurance costs; creation of wellness programs, such as a near-site wellness facility in partnership with Penn Medicine Lancaster General Health, and L-S Rewards Program; participation in a medical reinsurance pool to provide for the possibility of a refund of premiums; participation in a consortium of other school districts to receive discounts on property, casualty, and workers' compensation insurance; participation in joint purchasing of instructional supplies to afford the district significant quantity discounts; participation in an energy buying consortium which allows for reduced costs on natural gas, electricity, and 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 0.5% in 2026-27. 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 when the growth rate tracked above the 2% to 3% range, the growth was the result of a few large commercial properties. The projected 0.5% rise in the growth rate mirrors this past year's actual rate of 0.48%.

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 \$3.41 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 \$180,854,900 for the 385 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.

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The five-year projections found in Appendix A-5 and A-6 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

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 61 out of 606 districts in the state of Pennsylvania for 2024-25. 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 2025. Lampeter-Strasburg High School Keystone Exam scores in Literature, Biology, and Algebra I continue to be among the highest in the county. In 2025, 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, however, scores were not reported in 2024-25.

The chart below provides the percentage of students who scored proficient or advanced on the 2022, 2023, 2024, and 2025 PSSA exams.

2024-25 PSSA												
Percentage of Students Scoring Advanced and Proficient												
	English Language Arts				Mathematics				Science			
Grade	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
3	64%	59%	73%	58%	62%	67%	63%	64%	NA	NA	NA	NA
4	71%	63%	68%	62%	69%	70%	73%	77%	89%	84%	90%	NR
5	72%	72%	70%	63%	48%	62%	57%	62%	NA	NA	NA	NA
6	73%	70%	62%	56%	43%	51%	56%	48%	NA	NA	NA	NA
7	77%	71%	64%	67%	42%	54%	52%	41%	NA	NA	NA	NA
8	72%	65%	61%	61%	43%	45%	49%	48%	68%	73%	72%	NR

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The following section titled “Summary of Budget Comparisons” will examine major variances between 2025-26 projected account outcomes and the 2026-27 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’s projections are shown in the following tabulation:

REVENUE	2026-27 BUDGET	% CHANGE FROM 2025-26 PROJECTED	% OF TOTAL BUDGET	% OF TOTAL DIFFERENCE
Local Sources	50,500,564	2.82	74.38	73.31
State Sources	16,779,499	3.13	24.72	27.02
Federal Sources	611,197	(1.02)	0.90	(0.34)
Other Financing Sources	<u>-</u>	<u>N/A</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUE & OTHER FUNDING SOURCES	<u>67,891,260</u>	<u>2.86</u>	<u>100.00</u>	<u>100.00</u>

Local Sources are expected to increase by 2.82% or \$1,383,514. The total increase is primarily comprised of \$1,553,514 for real estate tax collection and \$110,000 for earned income tax collection. Interest income is expected to decrease by \$25,000 in 2026-27 as a result of anticipated reductions in interest rates. Gain / loss on investments is also expected to decrease by \$200,000. 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 3.13%, or \$509,912. As mentioned earlier, this past year saw a significant shift in funding sources from Pennsylvania. Ready to Learn Adequacy funding grew substantially this past year but was offset with much lower funds in the Basic Education and Special Education lines. The 2026-27 budget carries forward this new shift with only an \$11,089 increase to the Basic Education Funding Subsidy and \$10,212 to the Special Education Funding Subsidy, while increasing the Ready to Learn Grant by \$255,000. Budgeted salary increases cause the social security and retirement reimbursements to increase by \$43,859 and \$142,285 respectively. The state grant funds received in prior years 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 2026-27.

A decrease of 1.02% or \$6,325 is shown in Federal Sources. These funds represent Title grants, which typically decrease slightly each year. Keep in mind that Federal IDEA funds are not shown in the Federal Sources line because they are passed through the Lancaster-Lebanon IU13. Therefore, these IDEA grant funds are included in the Local Sources line.

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Expenditures and Other Financing Uses of Funds, as budgeted in the General Fund, total \$68,178,123, an increase of 4.42% from projected 2025-26 expenditures. Changes in levels of expenditures by major object category (see Appendix A-7 for major category definitions) over the preceding fiscal year are as shown below:

EXPENDITURES	2026-27 BUDGET	% CHANGE FROM 2025-26 PROJECTED	% OF TOTAL BUDGET	% OF TOTAL DIFFERENCE
Salaries	28,578,591	4.93	41.92	46.57
Benefits	18,714,061	4.24	27.45	26.39
Salaries & Benefits	<u>47,292,652</u>	<u>4.66</u>	<u>69.37</u>	<u>72.96</u>
Purchased Professional Services	4,946,402	9.84	7.26	15.36
Purchased Property Services	822,300	4.70	1.21	1.28
Other Purchased Services	5,317,501	3.64	7.80	6.47
Supplies and Textbooks	2,252,310	(14.09)	3.30	(12.81)
Equipment	975,708	(14.12)	1.43	(5.56)
Other Objects	2,823,421	7.37	4.14	6.72
Other Uses of Funds	2,580,000	25.24	3.78	18.03
Transfer to Capital Reserve	<u>1,167,829</u>	<u>(5.70)</u>	<u>1.71</u>	<u>(2.45)</u>
TOTAL EXPENDITURES & OTHER FINANCING USES	<u>68,178,123</u>	<u>4.42</u>	<u>100.00</u>	<u>100.00</u>

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 (69.37%) is in the areas of salaries and benefits (see Appendix A-3 for expenditures by category).

The primary reason for the 4.93% increase in total SALARIES of \$1,343,321 is due to an average 3.90% wage increase for professional and administrative staff and the addition of Ready to Learn Block Grant positions. The increase was offset by the retirements and personnel changes expected in the 2026-27 school year.

The BENEFITS category is increasing by 4.24% or \$761,076. The main area causing this increase is the projected 6.01% increase to medical benefits, or \$377,883, 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-7 for definitions). These expenditures combined account for 30.63% of the total budget.

PURCHASED PROFESSIONAL SERVICES has an increase of 9.84%, or \$442,990, predominantly caused by increases to special education services.

An increase of 4.70%, or \$36,888, is expected for PURCHASED PROPERTY SERVICES related to custodial and maintenance repairs and contracted services.

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OTHER PURCHASED SERVICES are expected to increase by \$186,679, or 3.64%. Planned increases for transportation contracts (\$82,700) and property and liability insurance (\$25,600) are included in this adjustment. Despite projected flat charter school enrollment, tuition is based on budgeted expenditures, causing an increase of \$150,000. A shift in special education placement results in a decrease of \$119,596 to Other Purchased Services but is included in the increase recognized in Purchased Professional Services.

The expected cost of SUPPLIES AND TEXTBOOKS has decreased by 14.09%, or \$369,469. The main area causing this decrease is the shift in the textbook adoption cycle, which is expected to decrease by \$309,584 from 2025-26 to 2026-27.

The District develops its EQUIPMENT budget based upon need which varies from year to year. The District expects to decrease its equipment expenditure by \$160,477, or 14.12%. Staff laptops were replaced in 2025-26, resulting in a decrease in the technology replacement cycle for 2026-27 of \$253,285. 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 \$193,803, or 7.37%. This category includes debt interest payments.

OTHER FINANCING USES is increasing by \$520,000 or 25.24%. Debt principal payments are increasing by \$40,000. An allocation of \$480,000 is set aside for budgetary reserve. Budgetary reserve is an account that is used to pay for any unforeseen expenses that may occur throughout the year.

The CAPITAL RESERVE FUND TRANSFER of \$1,167,829 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 illustrate the Lampeter-Strasburg School District's 2026-27 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

PROPOSED FINAL BUDGET 2026-27 REVENUE AND EXPENDITURE SUMMARY

	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 BUDGET	PROJECTED TO BUDGET % CHANGE	2026-27 BUDGET % OF TOTAL
BEGINNING FUND BALANCE:	15,552,757	17,102,840	17,377,280	18,087,540		
REVENUE						
6000 Local Sources	48,538,224	48,760,084	49,117,050	50,500,564	2.82	74.38
7000 State Sources	16,154,787	16,257,707	16,269,587	16,779,499	3.13	24.72
8000 Federal Sources	983,587	635,539	617,522	611,197	(1.02)	0.90
9000 Other Financing Sources	370,065	-	-	-	N/A	0.00
TOTAL REVENUE & OTHER FINANCING SOURCES:	66,046,663	65,653,330	66,004,159	67,891,260	2.86	100.00
EXPENDITURES						
1000 INSTRUCTIONAL PROGRAMS						
1100 Regular Instructional Programs	23,624,140	25,055,345	24,847,491	25,530,854	2.75	37.45
1200 Special Programs	11,538,605	12,468,525	12,272,600	13,030,872	6.18	19.11
1300 Vocational Education	1,152,059	1,077,099	1,067,099	1,093,839	2.51	1.60
1400 Other Instructional Programs	634,940	513,602	548,233	573,330	4.58	0.84
1500 Nonpublic School Programs	25,267	14,000	14,000	12,000	(14.29)	0.02
TOTAL 1000 INSTRUCTIONAL PROGRAMS	36,975,011	39,128,571	38,749,423	40,240,895	3.85	59.02
2000 SUPPORT SERVICES						
2100 Students	3,029,633	2,883,108	2,875,264	3,320,715	15.49	4.87
2200 Instructional Staff	1,258,473	1,374,977	1,333,192	1,542,376	15.69	2.26
2300 Administration	3,407,242	3,435,445	3,399,326	3,533,390	3.94	5.18
2400 Pupil Health	985,337	751,762	755,761	779,506	3.14	1.14
2500 Business	638,166	640,723	633,757	647,977	2.24	0.95
2600 Operations and Maintenance	5,122,497	5,504,841	5,312,155	5,497,705	3.49	8.06
2700 Student Transportation	2,371,663	2,400,125	2,404,472	2,485,788	3.38	3.65
2800 Central	2,605,041	2,477,527	2,601,941	2,243,754	(13.77)	3.29
2900 Other	27,342	27,400	27,400	27,400	0.00	0.04
TOTAL 2000 SUPPORT SERVICES	19,445,394	19,495,908	19,343,268	20,078,611	3.80	29.45
3000 OPERATION OF NON-INSTRUCTIONAL SERVICES						
3200 Student Activities	1,438,543	1,319,282	1,322,954	1,337,447	1.10	1.96
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	1,446,293	1,327,032	1,330,704	1,345,197	1.09	1.97
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	3,745,079	4,632,088	4,632,088	4,865,591	5.04	7.14
5200 Capital Reserve Fund Transfer	2,224,488	1,238,416	1,238,416	1,167,829	(5.70)	1.71
5900 Budgetary Reserve	-	480,000	-	480,000	N/A	0.70
TOTAL 5000 OTHER FINANCING USES	5,969,567	6,350,504	5,870,504	6,513,420	10.95	9.55
TOTAL EXPENDITURES & OTHER FINANCING USES:	63,836,264	66,302,015	65,293,899	68,178,123	4.42	100.00
CHANGE IN FUND BALANCE:	2,210,398	(648,685)	710,260	(286,863)		
ENDING FUND BALANCE:	17,763,155	16,454,155	18,087,540	17,800,677		
NONSPENDABLE FUND BALANCE (INVENTORY):	385,875	-	-	-		
ASSIGNED FOR RETIREMENT:	1,061,500	1,061,500	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:	10,824,031	10,824,031	13,034,429	13,034,429		
UNASSIGNED FUND BALANCE:	5,381,034	4,457,909	3,880,896	3,594,033		
TOTAL FUND BALANCE:	17,763,155	16,454,155	18,087,540	17,800,677		

LAMPETER-STRASBURG SCHOOL DISTRICT

PROPOSED FINAL BUDGET 2026-27

REVENUE DETAIL BY SOURCE

REVENUES	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
LOCAL SOURCES						
Current Real Estate Tax	40,025,750	41,326,353	41,111,052	42,929,566	1,818,514	4.42
Interim Real Estate Tax	182,003	221,028	490,000	200,000	(290,000)	(59.18)
Public Utility Realty Tax	41,185	41,185	41,085	41,085	-	0.00
Earned Income Tax	4,261,902	4,305,000	4,330,000	4,440,000	110,000	2.54
Real Estate Transfer Tax	719,579	650,000	780,000	725,000	(55,000)	(7.05)
Delinquent Tax	578,193	550,000	550,000	575,000	25,000	4.55
Interest on Investments	1,120,469	800,000	850,000	825,000	(25,000)	(2.94)
Gain / Loss on Investments	455,359	100,000	200,000	-	(200,000)	(100.00)
Admissions	54,028	50,000	55,000	55,000	-	0.00
Student Activity Fees	28,035	28,000	28,000	28,000	-	0.00
Intermediate Sources - Federal IDEA	550,518	550,518	536,913	536,913	-	0.00
Intermediate Sources - ACCESS, ESY	302,893	40,000	40,000	40,000	-	0.00
Rentals	17,862	25,000	25,000	25,000	-	0.00
Tuition	40,170	23,000	30,000	30,000	-	0.00
Miscellaneous Revenue	48,582	28,000	28,000	28,000	-	0.00
Refund of Prior Year Expenditures	84,851	-	-	-	-	N/A
Advertising Revenue	26,845	22,000	22,000	22,000	-	0.00
TOTAL LOCAL SOURCES:	48,538,224	48,760,084	49,117,050	50,500,564	1,383,514	2.82
STATE SOURCES						
Basic Education	5,738,323	5,925,000	5,803,911	5,815,000	11,089	0.19
Cyber Charter	86,258	86,120	-	-	-	N/A
Vocational Education	136,678	136,500	141,800	141,800	-	0.00
Special Education	1,769,368	1,780,000	1,829,788	1,840,000	10,212	0.56
Transportation	995,599	1,005,467	927,533	975,000	47,467	5.12
Rentals & Sinking Fund	60,066	59,670	59,670	59,670	-	0.00
Nursing, Medical & Dental Services	51,644	51,000	52,382	52,382	-	0.00
Property Tax Relief Revenue	965,222	1,112,324	1,112,324	1,112,324	-	0.00
Social Security Reimbursement	960,896	991,816	989,767	1,033,626	43,859	4.43
Retirement Reimbursement	4,360,964	4,560,769	4,545,840	4,688,125	142,285	3.13
Ready to Learn Grant - Accountability Block	537,041	537,041	792,947	1,047,947	255,000	32.16
PCCD Safety & Mental Health Grant	339,446	-	-	-	-	N/A
DCED Athletic Grant	50,000	-	-	-	-	N/A
Supplemental Equipment Grant	42,253	-	-	-	-	N/A
PHEAA Student Teacher Stipend Grant	40,000	-	-	-	-	N/A
Tuition for Orphans / Private Homes	11,581	12,000	13,625	13,625	-	0.00
Other State Revenue	9,449	-	-	-	-	N/A
TOTAL STATE SOURCES:	16,154,787	16,257,707	16,269,587	16,779,499	509,912	3.13
FEDERAL SOURCES						
Instructional Programs (Title)	664,017	635,539	617,522	611,197	(6,325)	(1.02)
ESSER II, ARP ESSER Funds	319,570	-	-	-	-	N/A
TOTAL FEDERAL SOURCES:	983,587	635,539	617,522	611,197	(6,325)	(1.02)
OTHER FINANCING SOURCES						
Transfer from Capital Reserve	-	-	-	-	-	N/A
Other Right-to-Use Arrangements	223,847	-	-	-	-	N/A
Insurance Recovery	146,218	-	-	-	-	N/A
TOTAL OTHER FINANCING SOURCES:	370,065	-	-	-	-	N/A
TOTAL REVENUE & OTHER FINANCING SOURCES:	66,046,663	65,653,330	66,004,159	67,891,260	1,887,101	2.86

LAMPETER-STRASBURG SCHOOL DISTRICT

PROPOSED FINAL BUDGET 2026-27 EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
1100 REGULAR INSTRUCTIONAL PROGRAMS						
REGULAR INSTRUCTIONAL PROGRAMS						
Salaries	13,236,313	13,794,738	13,796,675	14,251,366	454,691	3.30
Benefits	8,280,853	9,120,312	8,768,204	9,211,936	443,732	5.06
Purchased Professional Svcs	133,801	151,800	151,800	126,500	(25,300)	(16.67)
Purchased Property Svcs	47,795	85,940	85,940	87,300	1,360	1.58
Other Purchased Svcs	586,717	599,650	735,400	836,700	101,300	13.77
General Supplies	255,836	252,735	267,735	254,305	(13,430)	(5.02)
Software	22,984	25,731	25,731	28,000	2,269	8.82
Textbooks	284,796	355,000	364,584	55,000	(309,584)	(84.91)
Equipment	47,173	47,450	47,450	80,300	32,850	69.23
Dues and Memberships	-	450	450	250	(200)	(44.44)
TOTAL REGULAR INSTRUCTIONAL:	22,896,267	24,433,806	24,243,969	24,931,657	687,688	2.84
FEDERAL REGULAR INSTRUCTIONAL PROGRAMS (TITLE)						
Salaries	502,418	463,442	447,061	448,271	1,210	0.27
Benefits	114,333	88,097	86,461	85,926	(535)	(0.62)
Purchased Professional Svcs	-	-	-	-	-	N/A
Other Purchased Svcs	-	-	-	-	-	N/A
Supplies and Textbooks	67,832	70,000	70,000	65,000	(5,000)	(7.14)
Equipment	-	-	-	-	-	N/A
TOTAL FEDERAL INSTRUCTIONAL (TITLE):	684,583	621,539	603,522	599,197	(4,325)	(0.72)
FEDERAL REGULAR INSTRUCTIONAL PROGRAMS (ESSER)						
General Supplies	39,163	-	-	-	-	N/A
Software	4,126	-	-	-	-	N/A
TOTAL FEDERAL INSTRUCTIONAL (ESSER):	43,290	-	-	-	-	N/A
TOTAL REGULAR INSTRUCTIONAL PROGRAMS:	23,624,140	25,055,345	24,847,491	25,530,854	683,363	2.75
1200 SPECIAL PROGRAMS						
SPECIAL PROGRAMS						
Salaries	4,022,690	4,228,893	4,263,421	4,545,589	282,168	6.62
Benefits	2,898,647	3,184,648	3,198,604	3,298,759	100,155	3.13
Purchased Professional Svcs	3,096,942	3,627,499	3,475,902	3,920,172	444,270	12.78
Purchased Property Svcs	-	2,000	-	-	-	N/A
Other Purchased Svcs	1,468,193	1,412,285	1,321,473	1,251,752	(69,721)	(5.28)
Supplies and Textbooks	11,788	9,700	9,700	11,000	1,300	13.40
Dues and Memberships	3,090	3,500	3,500	3,600	100	2.86
TOTAL SPECIAL PROGRAMS:	11,501,350	12,468,525	12,272,600	13,030,872	758,272	6.18
FEDERAL SPECIAL PROGRAMS (ESSER)						
Supplies and Textbooks	37,255	-	-	-	-	N/A
TOTAL FED SPECIAL PROGRAMS (ESSER):	37,255	-	-	-	-	N/A
TOTAL SPECIAL PROGRAMS:	11,538,605	12,468,525	12,272,600	13,030,872	758,272	6.18
1300 VOCATIONAL EDUCATION						
AGRICULTURAL EDUCATION						
Salaries	173,298	179,096	179,096	174,539	(4,557)	(2.54)
Benefits	107,945	114,003	114,003	111,300	(2,703)	(2.37)
Purchased Property Svcs	-	1,000	1,000	-	(1,000)	(100.00)
Other Purchased Svcs	390	1,000	1,000	-	(1,000)	(100.00)
Supplies and Textbooks	12,346	11,000	11,000	14,000	3,000	27.27
Equipment	42,253	-	-	-	-	N/A
TOTAL AGRICULTURAL EDUCATION:	336,232	306,099	306,099	299,839	(6,260)	(2.05)
CAREER AND TECHNOLOGY CENTER (CTC)						
Lease Payment	89,981	91,000	91,000	90,000	(1,000)	(1.10)
Tuition	725,846	680,000	670,000	704,000	34,000	5.07
TOTAL CTC:	815,827	771,000	761,000	794,000	33,000	4.34
TOTAL VOCATIONAL EDUCATION:	1,152,059	1,077,099	1,067,099	1,093,839	26,740	2.51
1400 OTHER INSTRUCTIONAL PROGRAMS						
HOMEBOUND INSTRUCTION						
Salaries	-	10,000	10,000	10,000	-	0.00
Benefits	-	4,165	4,165	4,124	(41)	(0.98)
Tuition - Spec Schools	2,664	5,500	5,500	5,500	-	0.00
TOTAL HOMEBOUND:	2,664	19,665	19,665	19,624	(41)	(0.21)
COURT PLACED PROGRAMS						
Tuition - Spec Schools	66,230	69,542	105,450	110,724	5,274	5.00
TOTAL COURT PLACED PROG:	66,230	69,542	105,450	110,724	5,274	5.00

LAMPETER-STRASBURG SCHOOL DISTRICT

PROPOSED FINAL BUDGET 2026-27 EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
ESL						
Salaries	178,476	249,173	248,271	262,969	14,698	5.92
Benefits	122,786	123,052	122,677	127,858	5,181	4.22
Purchased Professional Svcs	14,964	11,000	11,000	11,000	-	0.00
Supplies and Textbooks	4,662	1,000	1,000	1,000	-	0.00
Equipment	2,498	-	-	-	-	N/A
TOTAL ESL:	323,386	384,225	382,948	402,827	19,879	5.19
ALTERNATIVE & SUMMER EDUCATION						
Salaries	68,113	3,650	3,650	3,650	-	0.00
Benefits	24,460	1,520	1,520	1,505	(15)	(0.99)
Purchased Professional Svcs	122,289	35,000	35,000	35,000	-	0.00
Other Purchased Svcs	26,707	-	-	-	-	N/A
Supplies	32	-	-	-	-	N/A
TOTAL ALTERNATIVE EDUCATION:	241,601	40,170	40,170	40,155	(15)	(0.04)
FEDERAL OTHER INSTRUCTIONAL PROGRAMS (ESSER)						
Salaries	750	-	-	-	-	N/A
Benefits	309	-	-	-	-	N/A
Supplies and Textbooks	-	-	-	-	-	N/A
TOTAL FEDERAL OTHER INSTR (ESSER):	1,059	-	-	-	-	N/A
TOTAL OTHER INSTRUCTIONAL PROGRAMS:	634,940	513,602	548,233	573,330	25,097	4.58
1500 NONPUBLIC SCHOOL PROGRAMS						
FEDERAL NONPUBLIC SCHOOL PROGRAMS (TITLE)						
Purchased Professional Svcs	6,565	12,500	12,500	10,500	(2,000)	(16.00)
Supplies and Textbooks	18,702	1,500	1,500	1,500	-	0.00
TOTAL FED NONPUBLIC PROGRAMS (TITLE):	25,267	14,000	14,000	12,000	(2,000)	(14.29)
TOTAL NONPUBLIC SCHOOL PROGRAMS:	25,267	14,000	14,000	12,000	(2,000)	(14.29)
TOTAL 1000 - INSTRUCTIONAL PROGRAMS	36,975,011	39,128,571	38,749,423	40,240,895	1,491,472	3.85
2100 SUPPORT SERVICES - PUPIL PERSONNEL						
GUIDANCE SERVICES						
Salaries	789,330	794,740	779,457	994,622	215,165	27.60
Benefits	512,574	488,382	482,331	549,950	67,619	14.02
Purchased Professional Svcs	40,790	51,400	52,590	45,500	(7,090)	(13.48)
Purchased Property Svcs	-	-	-	-	-	N/A
Other Purchased Svcs	-	-	-	-	-	N/A
Supplies and Textbooks	1,598	2,050	2,050	4,050	2,000	97.56
Dues and Memberships	-	-	-	-	-	N/A
TOTAL GUIDANCE:	1,344,291	1,336,572	1,316,428	1,594,122	277,694	21.09
FEDERAL GUIDANCE SERVICES (ESSER)						
Salaries	10,760	-	-	-	-	N/A
Benefits	4,444	-	-	-	-	N/A
Purchased Professional Svcs	1,125	-	-	-	-	N/A
Supplies and Textbooks	13,525	-	-	-	-	N/A
TOTAL FEDERAL GUIDANCE (ESSER):	29,854	-	-	-	-	N/A
STUDENT APPRAISAL & SPECIAL SERVICES						
Salaries	442,557	458,130	458,130	479,895	21,765	4.75
Benefits	269,758	269,782	269,782	276,740	6,958	2.58
Purchased Professional Svcs	3,360	-	-	-	-	N/A
Purchased Property Svcs	-	-	-	-	-	N/A
Other Purchased Svcs	3,058	7,350	7,350	7,350	-	0.00
Supplies and Textbooks	11,059	8,340	8,340	8,340	-	0.00
Equipment	1,140	-	-	-	-	N/A
Dues and Memberships	650	1,500	1,500	1,500	-	0.00
TOTAL STUDENT APPRAISAL SVCS:	731,581	745,102	745,102	773,825	28,723	3.85
ATTENDANCE SERVICES						
Purchased Professional Svcs	2,135	2,105	2,105	2,105	-	0.00
TOTAL ATTENDANCE SVCS:	2,135	2,105	2,105	2,105	-	0.00
PSYCHOLOGICAL TESTING						
Purchased Professional Svcs	103,694	101,700	114,000	119,250	5,250	4.61
TOTAL PSYCHOLOGICAL TESTING:	103,694	101,700	114,000	119,250	5,250	4.61
SPEECH & PATHOLOGY						
Salaries	258,858	277,035	277,035	295,078	18,043	6.51
Benefits	156,146	174,239	174,239	180,994	6,755	3.88
Purchased Professional Services	103,564	-	-	-	-	N/A
TOTAL SPEECH & PATHOLOGY:	518,568	451,274	451,274	476,072	24,798	5.50

LAMPETER-STRASBURG SCHOOL DISTRICT

PROPOSED FINAL BUDGET 2026-27 EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
SOCIAL WORKER						
Salaries	127,519	102,504	102,504	190,476	87,972	85.82
Benefits	71,702	42,521	42,521	61,064	18,543	43.61
Purchased Professional Services	-	-	-	-	-	N/A
TOTAL SOCIAL WORKER:	199,220	145,025	145,025	251,540	106,515	73.45
FEDERAL SOCIAL WORKER (ESSER)						
Salaries	3,321	-	-	-	-	N/A
Benefits	718	-	-	-	-	N/A
Supplies and Textbooks	-	-	-	-	-	N/A
TOTAL FEDERAL SOCIAL WORKER (ESSER):	4,038	-	-	-	-	N/A
STUDENT ACCOUNTING:						
Salaries	46,521	47,903	47,903	49,777	1,874	3.91
Benefits	37,867	39,427	39,427	40,024	597	1.51
Purchased Professional Svcs	-	7,000	7,000	7,000	-	0.00
Other Purchased Services	11,863	7,000	7,000	7,000	-	0.00
TOTAL STUDENT ACCOUNTING:	96,251	101,330	101,330	103,801	2,471	2.44
TOTAL PUPIL SUPPORT:	3,029,633	2,883,108	2,875,264	3,320,715	445,451	15.49
2300 SUPPORT SERVICES - INSTRUCTIONAL STAFF						
LIBRARY SERVICES						
Salaries	275,949	293,624	293,624	304,271	10,647	3.63
Benefits	211,424	241,480	241,480	244,869	3,389	1.40
Purchased Professional Svcs	1,008	1,400	1,400	1,400	-	0.00
Purchased Property Svcs	-	-	-	-	-	N/A
Other Purchased Svcs	-	-	-	-	-	N/A
Supplies and Textbooks	12,535	20,400	20,400	20,400	-	0.00
TOTAL LIBRARY:	500,916	556,904	556,904	570,940	14,036	2.52
CURRICULUM DEVELOPMENT/SPECIAL EDUCATION SUPERVISION						
Salaries	305,410	353,077	330,528	422,804	92,276	27.92
Benefits	200,692	173,016	168,780	250,652	81,872	48.51
Purchased Professional Svcs	12,220	5,500	5,500	8,000	2,500	45.45
Purchased Property Svcs	-	-	-	-	-	N/A
Other Purchased Svcs	20	3,500	3,500	3,500	-	0.00
Supplies and Textbooks	2,724	3,380	3,380	6,880	3,500	103.55
Software	2,110	25,000	10,000	25,000	15,000	150.00
Equipment	-	-	-	-	-	N/A
Dues and Memberships	1,464	1,600	1,600	1,600	-	0.00
TOTAL CURRICULUM:	524,640	565,073	523,288	718,436	195,148	37.29
INSTRUCT STAFF DEVELOPMENT SVCS						
Benefits (Tuition)	187,523	250,000	250,000	250,000	-	0.00
Purchased Professional Svcs	43,135	3,000	3,000	3,000	-	0.00
Other Purchased Svcs	-	-	-	-	-	N/A
TOTAL INSTRUCT STAFF DEV SVCS:	230,658	253,000	253,000	253,000	-	0.00
FEDERAL INSTR STAFF DEVELOPMENT SVCS (ESSER)						
Purchased Professional Svcs	1,184	-	-	-	-	N/A
Other Purchased Svcs	1,074	-	-	-	-	N/A
TOTAL FED INSTR STAFF DEV SVCS (ESSER):	2,258	-	-	-	-	N/A
TOTAL INSTRUCTIONAL SUPPORT:	1,258,473	1,374,977	1,333,192	1,542,376	209,184	15.69
2300 SUPPORT SERVICES - ADMINISTRATION						
BOARD SECRETARY						
Purchased Professional Svcs	29,100	26,000	26,000	26,000	-	0.00
Other Purchased Svcs	2,322	4,700	3,700	3,700	-	0.00
Supplies and Textbooks	-	-	-	-	-	N/A
Dues and Memberships	18,500	19,200	18,650	19,000	350	1.88
TOTAL BOARD SECRETARY:	49,922	49,900	48,350	48,700	350	0.72
TAX ASSESSMENT						
Purchased Professional Svcs	124,358	138,300	138,300	138,300	-	0.00
Other Purchased Svcs	-	-	-	-	-	N/A
TOTAL TAX ASSESSMENT:	124,358	138,300	138,300	138,300	-	0.00
LEGAL SERVICES						
Purchased Professional Svcs	28,439	60,000	40,000	60,000	20,000	50.00
TOTAL LEGAL SERVICES:	28,439	60,000	40,000	60,000	20,000	50.00

LAMPETER-STRASBURG SCHOOL DISTRICT

PROPOSED FINAL BUDGET 2026-27 EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
SUPERINTENDENT SERVICES						
Salaries	551,620	535,256	537,689	552,474	14,785	2.75
Benefits	439,204	323,008	324,026	327,926	3,900	1.20
Purchased Professional Svcs	301	6,500	6,500	6,500	-	0.00
Purchased Property Svcs	-	-	-	-	-	N/A
Other Professional Svcs	1,643	5,500	5,500	5,500	-	0.00
Supplies and Textbooks	22,879	30,000	30,000	30,000	-	0.00
Equipment	-	-	-	-	-	N/A
Dues and Memberships	2,103	2,000	2,000	2,000	-	0.00
TOTAL SUPERINTENDENT SVCS:	1,017,749	902,264	905,715	924,400	18,685	2.06
PUBLIC RELATIONS						
Salaries	64,902	67,433	68,926	71,614	2,688	3.90
Benefits	44,352	47,543	48,165	48,936	771	1.60
District Newsletter	9,960	14,000	14,000	10,000	(4,000)	(28.57)
Supplies	1,172	2,500	2,500	3,000	500	20.00
TOTAL PUBLIC RELATIONS:	120,386	131,476	133,591	133,550	(41)	(0.03)
PRINCIPAL SERVICES & GRADUATION:						
Salaries	1,203,342	1,276,073	1,261,861	1,333,846	71,985	5.70
Benefits	826,101	838,303	832,380	856,489	24,109	2.90
Purchased Professional Svcs	450	775	775	375	(400)	(51.61)
Purchased Property Svcs	-	-	-	-	-	N/A
Other Professional Svcs	489	3,425	3,425	3,325	(100)	(2.92)
Supplies and Textbooks	32,484	30,279	30,279	29,855	(424)	(1.40)
Equipment	78	-	-	-	-	N/A
Dues and Memberships	3,445	4,650	4,650	4,550	(100)	(2.15)
TOTAL PRINCIPAL SVCS:	2,066,388	2,153,505	2,133,370	2,228,440	95,070	4.46
TOTAL ADMINISTRATION:	3,407,242	3,435,445	3,399,326	3,533,390	134,064	3.94
2400 SUPPORT SERVICES - PUPIL HEALTH						
MEDICAL SERVICES						
Purchased Professional Svcs	236,820	2,000	2,000	2,000	-	0.00
TOTAL MEDICAL SVCS:	236,820	2,000	2,000	2,000	-	0.00
DENTAL SERVICES						
Purchased Professional Svcs	920	500	1,000	1,000	-	0.00
Supplies	-	-	-	-	-	N/A
TOTAL DENTAL SERVICES:	920	500	1,000	1,000	-	0.00
NURSING SERVICES						
Salaries	437,576	418,364	416,598	440,407	23,809	5.72
Benefits	291,186	312,048	311,313	319,749	8,436	2.71
Purchased Professional Svcs	-	2,500	2,500	-	(2,500)	(100.00)
Other Purchased Svcs	-	150	150	150	-	0.00
Supplies and Textbooks	18,836	16,200	22,200	16,200	(6,000)	(27.03)
TOTAL NURSING SERVICES:	747,597	749,262	752,761	776,506	23,745	3.15
TOTAL PUPIL HEALTH SERVICES:	985,337	751,762	755,761	779,506	23,745	3.14
2500 BUSINESS SERVICES						
Salaries	354,539	357,137	352,227	363,573	11,346	3.22
Benefits	240,916	228,986	226,930	229,804	2,874	1.27
Purchased Professional Svcs	38,227	40,000	40,000	40,000	-	0.00
Purchased Property Svcs	2,800	8,000	8,000	8,000	-	0.00
Other Purchased Svcs	1,015	2,000	2,000	2,000	-	0.00
Supplies and Textbooks	(4,684)	3,000	3,000	3,000	-	0.00
Equipment	3,752	-	-	-	-	N/A
Dues and Memberships	1,600	1,600	1,600	1,600	-	0.00
TOTAL BUSINESS SERVICES:	638,166	640,723	633,757	647,977	14,220	2.24
2600 OPERATION & MAINTENANCE OF PLANT SERVICES						
MAINTENANCE SERVICES						
Salaries	1,759,283	1,818,615	1,774,676	1,820,046	45,370	2.56
Benefits	1,294,883	1,403,046	1,382,999	1,395,079	12,080	0.87
Purchased Professional Svcs	-	-	-	-	-	N/A
Purchased Property Svcs	603,172	563,900	552,600	590,700	38,100	6.89
Other Purchased Svcs	367,603	402,300	333,500	359,100	25,600	7.68
Utilities	625,157	816,580	732,980	791,980	59,000	8.05
Supplies	302,100	277,500	312,500	271,700	(40,800)	(13.06)
Equipment	37,388	83,900	83,900	123,100	39,200	46.72
Dues and Memberships	441	400	400	400	-	0.00
TOTAL MAINTENANCE SERVICES:	4,990,027	5,366,241	5,173,555	5,352,105	178,550	3.45

LAMPETER-STRASBURG SCHOOL DISTRICT

PROPOSED FINAL BUDGET 2026-27 EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
CROSSING GUARDS / SCHOOL RESOURCE OFFICER (SRO)						
Purchased Professional Svcs	132,470	138,600	138,600	145,600	7,000	5.05
TOTAL CROSSING GUARDS / SRO:	<u>132,470</u>	<u>138,600</u>	<u>138,600</u>	<u>145,600</u>	<u>7,000</u>	<u>5.05</u>
TOTAL OPERATION & MAINTENANCE SERVICES:	<u>5,122,497</u>	<u>5,504,841</u>	<u>5,312,155</u>	<u>5,497,705</u>	<u>185,550</u>	<u>3.49</u>
2700 STUDENT TRANSPORTATION						
STUDENT TRANSPORTATION						
Salaries	303,329	315,033	316,078	286,718	(29,360)	(9.29)
Benefits	150,083	205,720	206,158	177,812	(28,346)	(13.75)
Purchased Professional Svcs	1,195	1,000	1,000	1,000	-	0.00
Purchased Property Svcs	35,013	11,322	11,322	10,750	(572)	(5.05)
Other Purchased Svcs	1,615,936	1,723,300	1,708,414	1,791,000	82,586	4.83
Supplies and Textbooks	64,517	81,750	69,500	91,000	21,500	30.94
Equipment	201,590	61,800	91,800	127,308	35,508	38.68
Dues and Memberships	-	200	200	200	-	0.00
TOTAL STUDENT TRANSPORTATION:	<u>2,371,663</u>	<u>2,400,125</u>	<u>2,404,472</u>	<u>2,485,788</u>	<u>81,316</u>	<u>3.38</u>
2800 SUPPORT SERVICES - CENTRAL						
TECHNOLOGY SERVICES						
Salaries	511,886	552,193	529,837	512,988	(16,849)	(3.18)
Benefits	336,438	379,587	372,722	371,144	(1,578)	(0.42)
Purchased Professional Svcs	102,594	89,000	89,000	91,500	2,500	2.81
Purchased Property Svcs	6,156	15,200	15,200	15,200	-	0.00
Other Purchased Svcs	95,055	109,000	109,000	112,300	3,300	3.03
Supplies and Textbooks	158,751	7,800	157,800	42,800	(115,000)	(72.88)
Software	256,774	370,400	370,400	382,400	12,000	3.24
Equipment	814,409	873,285	873,285	620,000	(253,285)	(29.00)
Dues and Memberships	-	500	500	500	-	0.00
TOTAL TECHNOLOGY SERVICES:	<u>2,282,063</u>	<u>2,396,965</u>	<u>2,517,744</u>	<u>2,148,832</u>	<u>(368,912)</u>	<u>(14.65)</u>
FEDERAL TECHNOLOGY SERVICES (ESSER)						
Purchased Professional Svcs	71,941	-	-	-	-	N/A
Equipment	132,421	-	-	-	-	N/A
TOTAL FED TECHNOLOGY SVCS (ESSER):	<u>204,362</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
HUMAN RESOURCES						
Salaries	39,203	41,002	43,563	45,261	1,698	3.90
Benefits	57,545	17,060	18,134	18,661	527	2.91
Purchased Professional Svcs	3,164	2,500	2,500	11,000	8,500	340.00
Supplies	-	-	-	-	-	N/A
Software	18,703	20,000	20,000	20,000	-	0.00
Dues and Memberships	-	-	-	-	-	N/A
TOTAL HUMAN RESOURCES	<u>118,615</u>	<u>80,562</u>	<u>84,197</u>	<u>94,922</u>	<u>10,725</u>	<u>12.74</u>
TOTAL SUPPORT SERVICES - CENTRAL:	<u>2,605,041</u>	<u>2,477,527</u>	<u>2,601,941</u>	<u>2,243,754</u>	<u>(358,187)</u>	<u>(13.77)</u>
2900 OTHER SUPPORT SERVICES						
Other Purchased Services	27,342	27,400	27,400	27,400	-	0.00
TOTAL OTHER SUPPORT SERVICES:	<u>27,342</u>	<u>27,400</u>	<u>27,400</u>	<u>27,400</u>	<u>-</u>	<u>0.00</u>
TOTAL 2000 - SUPPORT SERVICES	<u>19,445,394</u>	<u>19,495,908</u>	<u>19,343,268</u>	<u>20,078,611</u>	<u>735,343</u>	<u>3.80</u>
3200 STUDENT ACTIVITIES						
SCHOOL SPONSORED STUDENT ACTIVITIES						
Salaries	179,535	174,835	178,507	191,506	12,999	7.28
Benefits	86,794	72,378	73,907	78,867	4,960	6.71
PAC Purchased Professional Svcs	13,252	18,040	18,040	5,100	(12,940)	(71.73)
Other Purchased Svcs	16,709	11,010	11,010	14,150	3,140	28.52
PAC Supplies	8,280	2,500	2,500	3,200	700	28.00
PAC Equipment	19,975	21,000	21,000	8,000	(13,000)	(61.90)
Dues and Memberships	7,367	4,730	4,730	4,880	150	3.17
TOTAL SCHOOL SPONSORED ACTIVITIES:	<u>331,912</u>	<u>304,493</u>	<u>309,694</u>	<u>305,703</u>	<u>(3,991)</u>	<u>(1.29)</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

PROPOSED FINAL BUDGET 2026-27 EXPENDITURE DETAIL BY FUNCTION

EXPENDITURES	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 BUDGET	PROJECTED TO BUDGET DIFFERENCE	PROJECTED TO BUDGET % CHANGE
ATHLETICS						
Salaries	520,979	516,914	517,953	526,851	8,898	1.72
Benefits	197,896	191,625	192,057	193,893	1,836	0.96
Purchased Professional Svcs	107,967	114,400	111,400	118,600	7,200	6.46
Purchased Property Svcs	23,074	20,350	20,350	20,350	-	0.00
Other Purchased Svcs	88,278	70,050	70,050	72,350	2,300	3.28
Supplies	82,725	72,700	72,700	72,700	-	0.00
Equipment	74,716	18,750	18,750	17,000	(1,750)	(9.33)
Dues and Memberships	10,995	10,000	10,000	10,000	-	0.00
TOTAL ATHLETICS:	1,106,630	1,014,789	1,013,260	1,031,744	18,484	1.82
TOTAL STUDENT ACTIVITIES:	1,438,543	1,319,282	1,322,954	1,337,447	14,493	1.10
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	1,446,293	1,327,032	1,330,704	1,345,197	14,493	1.09
5000 OTHER FINANCING USES						
DEBT SERVICE						
Interest Payments	1,565,703	2,572,088	2,572,088	2,765,591	193,503	7.52
Principal Payments	2,030,000	2,060,000	2,060,000	2,100,000	40,000	1.94
TOTAL DEBT SERVICE:	3,595,703	4,632,088	4,632,088	4,865,591	233,503	5.04
LEASES AND OTHER RIGHT-TO-USE ARRANGEMENTS						
Interest Payments	15,898	-	-	-	-	N/A
Principal Payments	133,478	-	-	-	-	N/A
TOTAL LEASES AND RTU ARRANGEMENTS:	149,377	-	-	-	-	N/A
FUND TRANSFERS						
Transfer to Capital Reserve	2,224,488	1,238,416	1,238,416	1,167,829	(70,587)	(5.70)
TOTAL FUND TRANSFERS:	2,224,488	1,238,416	1,238,416	1,167,829	(70,587)	(5.70)
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	5,969,567	6,350,504	5,870,504	6,513,420	642,916	10.95
TOTAL EXPENDITURES & OTHER FINANCING USES:	63,836,264	66,302,015	65,293,899	68,178,123	2,884,224	4.42
CHANGE IN FUND BALANCE:	2,210,398	(648,685)	710,260	(286,863)		

CAPITAL RESERVE BUDGET DETAIL

2025-26 THROUGH 2030-31

LAMPETER-STRASBURG SCHOOL DISTRICT
CAPITAL RESERVE BUDGET

Project Location and Description	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance (Acct 32-0820)	7,830,676	7,417,576	7,115,576	5,072,576	4,919,576	4,001,576
Revenue						
Transfer from Gen. Fund - Note 1	-	-	-	-	-	-
Transfer from Gen. Fund due to Debt Reduction - Note 2	1,120,695	932,768	984,508	1,389,461	1,434,855	1,485,124
Transfer from Gen. Fund for Long Range Planning - Note 3	117,721	235,061	236,941	238,837	240,748	242,674
Interest Earnings	200,000	150,000	150,000	150,000	150,000	150,000
Total Fund Available for Projects:	9,269,092	8,735,405	8,487,025	6,850,874	6,745,179	5,879,374
Total Expenditures	1,851,516	1,619,829	3,414,449	1,931,298	2,743,603	1,801,798
Ending Balance	7,417,576	7,115,576	5,072,576	4,919,576	4,001,576	4,077,576

Notes

- 1 General Fund surplus historically transferred to Cap. Reserve or Assigned for Capital Expenditures. Future surplus unknown, so no transfer shown.
- 2 Current Debt Service netted against 2021-22 Debt Service baseline. Board and Admin. continue working on Long-Range Planning and financing.
- 3 Millage rate bump for 7/1/23 and proposed 7/1/26 plus 0.8% annual assessment growth

FS Feasibility Study, project also reviewed as part of Study

Long-Range Planning - FS	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Professional Services - TBD	500,000	500,000	500,000	500,000	500,000	500,000
Renovation Projects - TBD	738,416	667,829	721,449	1,128,298	1,175,603	1,227,798
Total:	1,238,416	1,167,829	1,221,449	1,628,298	1,675,603	1,727,798

LAMPETER-STRASBURG SCHOOL DISTRICT
CAPITAL RESERVE BUDGET

Lampeter Elementary	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Roof Maintenance - FS	5,000	5,000	5,000	5,000	5,000	5,000
Replace Ground Source Heat Pumps	50,000	50,000	2,000,000			
Concrete Work - FS						
Playground Equipment and Poured Rubber Surface	197,200					
Total:	252,200	55,000	2,005,000	5,000	5,000	5,000

Hans Herr Elementary	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Comprehensive Renovations - Design Phase						
Total:	-	-	-	-	-	-

Martin Meylin Middle School	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Comprehensive Renovations 2025 & 2026						
Total:	-	-	-	-	-	-

Lampeter-Strasburg High School	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Lighting Upgrades/Repl (Rm: 227,229,231,233,234,236) - FS	Explore PPL Grants					
Repair Terrazzo Floor in Several Areas - FS						
Electrical Gear to be Evaluated - Assessment Study	18,100					
PAC Audio Upgrades	65,500					
Card Access Upgrade	PCCD Grant					
TV Studio Upgrades		140,000				
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:	96,600	153,000	13,000	13,000	13,000	13,000

Walnut Run Elementary - FS	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Repoint Foundation and Brickwork - FS						36,000
Total:	-	-	-	-	-	36,000

LAMPETER-STRASBURG SCHOOL DISTRICT

CAPITAL RESERVE BUDGET

Campus	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Maintenance Building Roof Repairs - FS						
Card Access to Outside Buildings and Lights - FS						
Replace Switchgear/Meter/Pole-Power Entering Campus	90,000					
Replace Admin Building Wooden Windows		130,000				
Elevator Call-Out System - HS (2), HH (1) and LE (1)		14,000				
Maintenance Building Rooftop HVAC Units				15,000		
Stormwater Drainage Piping - FS						
Sidewalk Repairs - FS						
Roadway and Parking Lot Asphalt Repairs	20,000	20,000	20,000	20,000	20,000	20,000
Total:	110,000	164,000	20,000	35,000	20,000	20,000

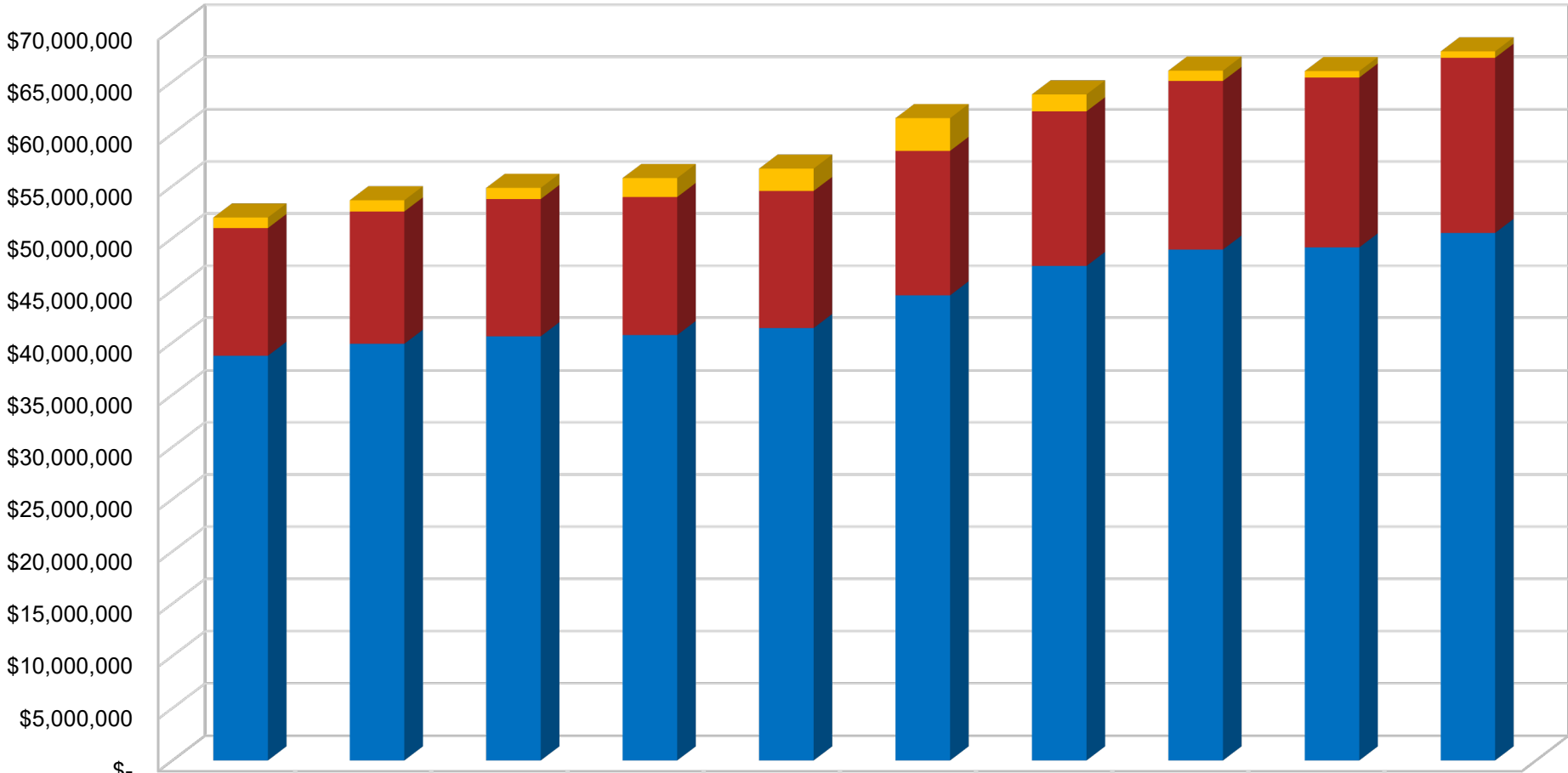
Athletic Master Plan	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Stage 4 Projects - per 2014 Field Study						
Practice Football Field Renovation					30,000	
Varsity Softball Field incl Asphalt Walkway (312K Grant)			50,000			
Renovate Stadium Fieldhouse		Alternate with Hans Herr Design				
Field 2 Bleacher Expansion						
Tennis Court Repairs / Repainting	45,000					
Track Retop				250,000		
Varsity Baseball Dugout Repairs		80,000				
JV Baseball Infield Renovations	16,000					
Renovation of Grass Athletic Fields (Multi-Year Planning)						
Fitness Center & Wrestling Room Expansion - FS w/ HS						
Turf Repl. \$430-450,000 est 2022 per field 2029-2031					1,000,000	
Total:	61,000	80,000	50,000	250,000	1,030,000	-

LAMPETER-STRASBURG SCHOOL DISTRICT
CAPITAL RESERVE BUDGET

Cafeteria Projects	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Lampeter Elementary						
Replace Freezer & Refrigerator Compressors			15,000			
Replace Dishwasher			60,000			
Hans Herr Elementary						
Comprehensive Renovations - Design Phase						
Martin Meylin Middle School						
Expand Steamer	22,200					
Lampeter-Strasburg High School						
Replace Dishwasher	71,100					
Replace Freezer Compressor			15,000			
Replace Compressor in Walk-In Cooler			15,000			
Total Cafeteria Projects:	93,300	-	105,000	-	-	-
Total Capital Reserve Project Costs:	1,851,516	1,619,829	3,414,449	1,931,298	2,743,603	1,801,798
Ending Fund Balance:	7,417,576	7,115,576	5,072,576	4,919,576	4,001,576	4,077,576

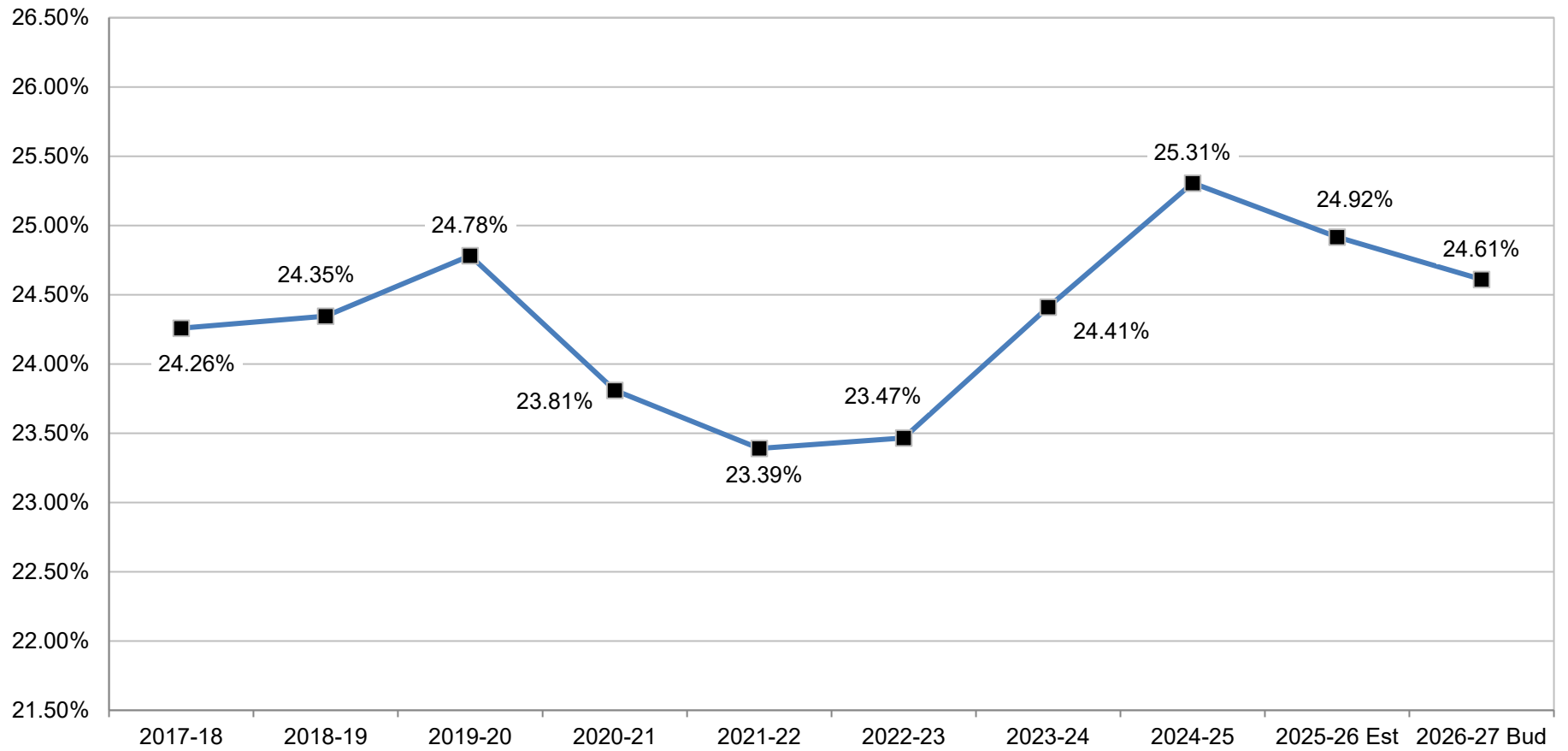
APPENDIX

REVENUE BY FUNDING SOURCE

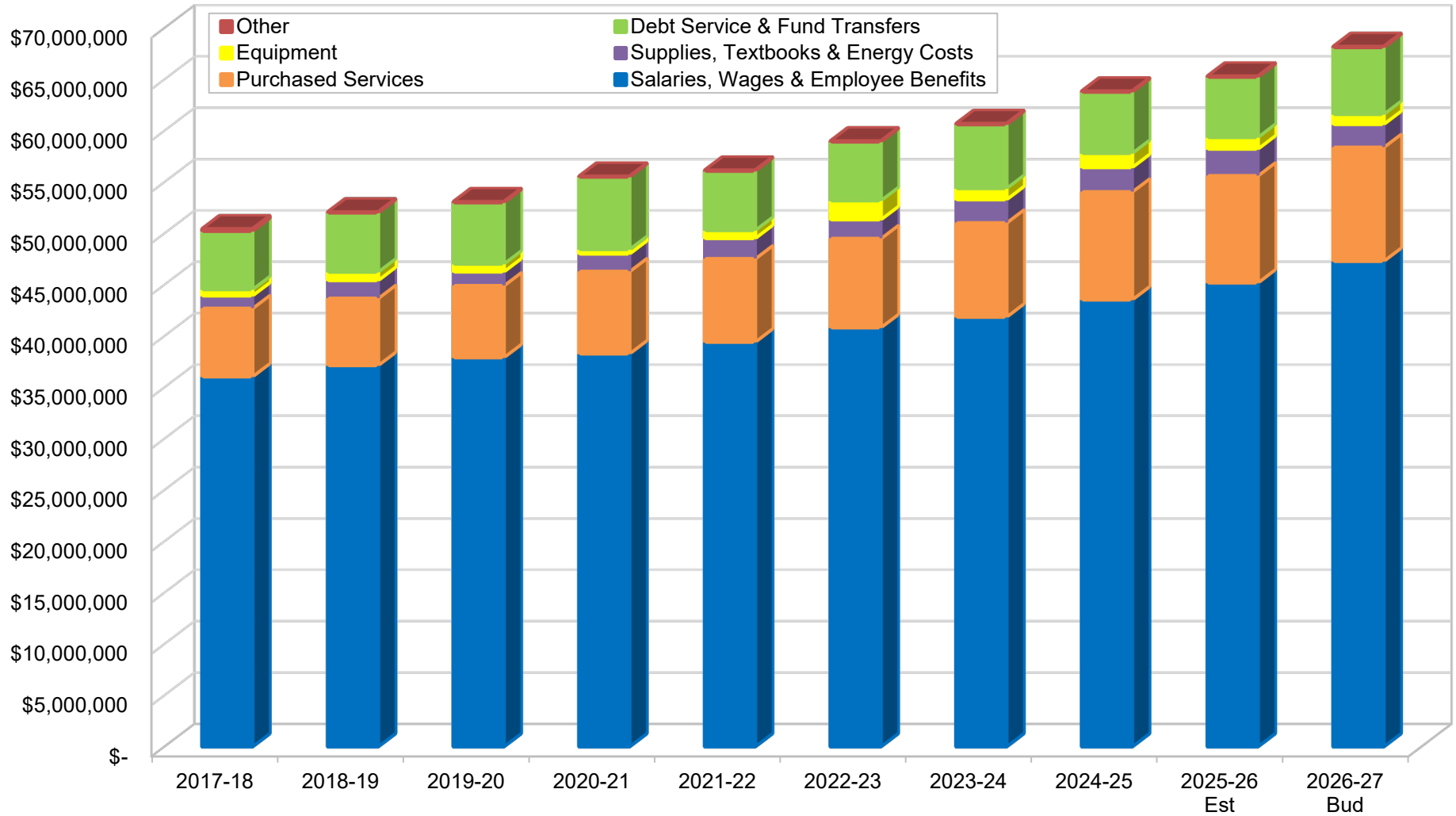


	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26 Est	2026-27 Bud
■ Federal	1,011,717	1,071,594	1,068,936	1,813,146	2,140,105	3,134,285	1,621,364	983,587	617,522	611,197
■ State	12,230,945	12,675,271	13,150,093	13,223,715	13,129,342	13,840,025	14,810,645	16,154,787	16,269,587	16,779,499
■ Local	38,737,224	39,883,016	40,600,409	40,721,263	41,393,472	44,523,010	47,339,743	48,908,289	49,117,050	50,500,564

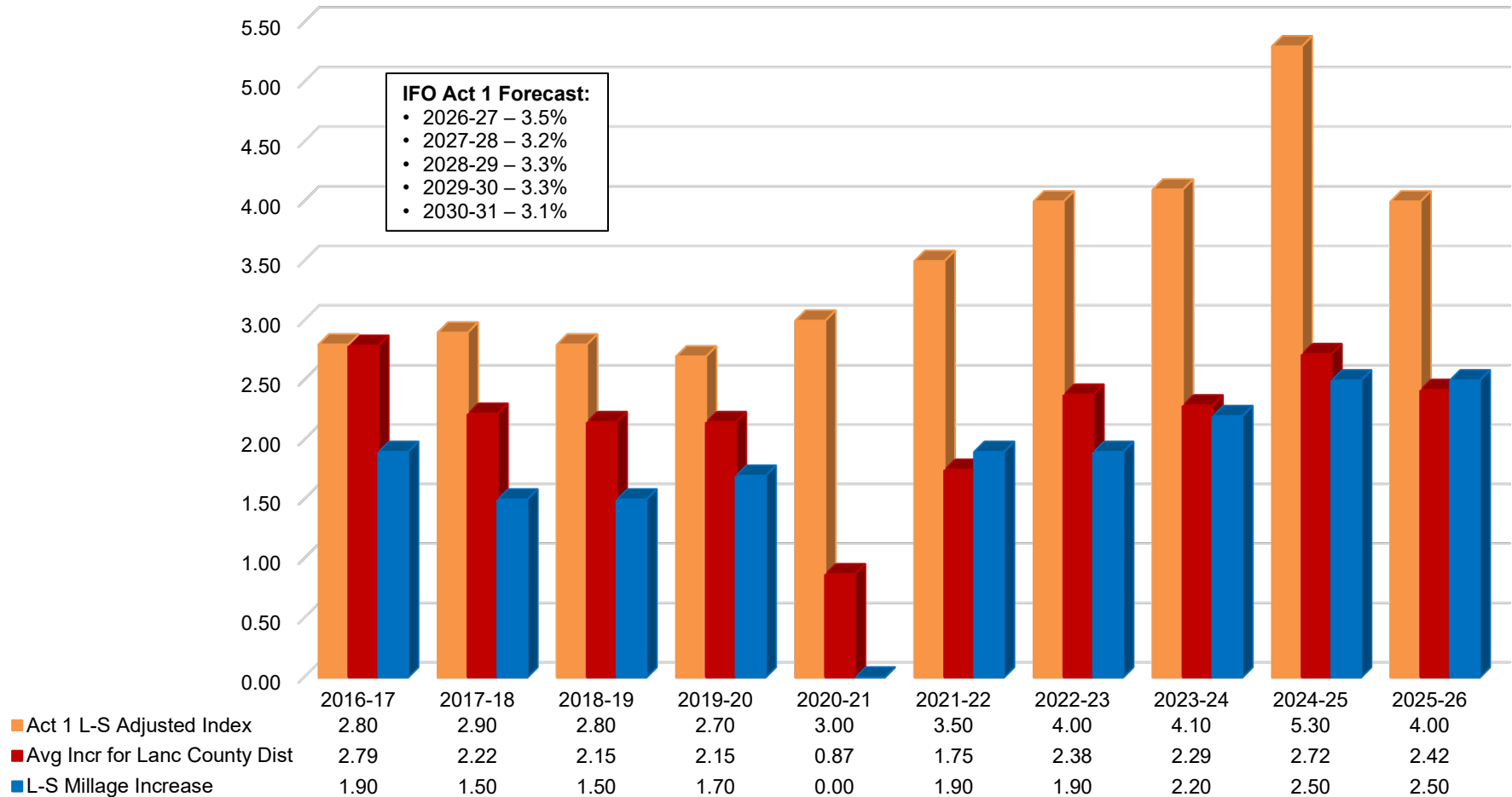
STATE REVENUE AS A PERCENTAGE OF TOTAL EXPENDITURES



HISTORY OF EXPENDITURES BY CATEGORY



ACT 1 INDEX VS L-S MILLAGE INCREASE



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 $2.4\% \times (0.75 + 0.6000) = 3.2\%$. See Act 1 Index for all districts [HERE](#).

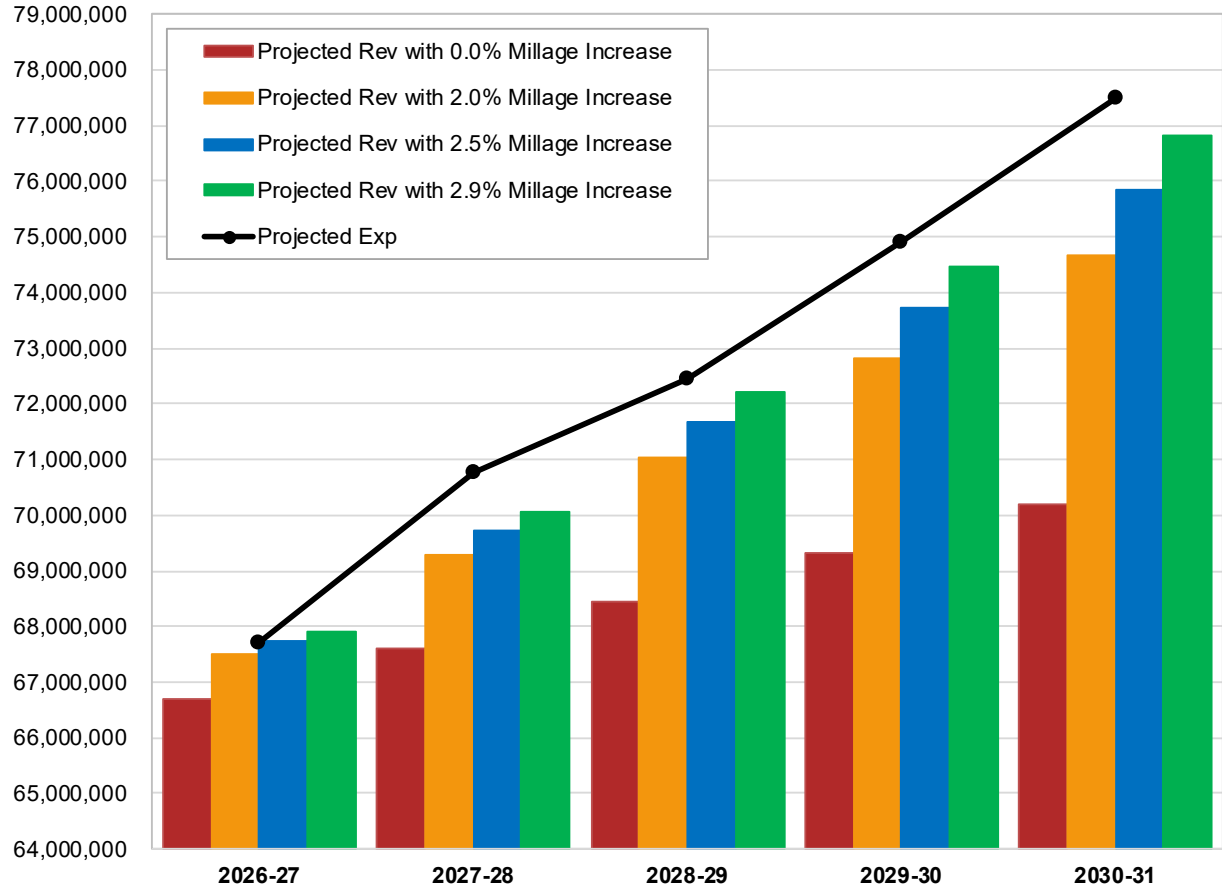
FIVE YEAR PROJECTIONS

Millage Increase	2.90%		2.50%	2.50%	2.50%	2.50%	
	2025-26		2026-27	Projected			
Account Type	Budget	Estimate	Budget	2027-28	2028-29	2029-30	2030-31
Property Taxes (0.75% Growth)	42,097,381	42,151,052	43,704,566	45,131,621	46,605,285	48,127,080	49,698,577
Earned Income Tax	4,305,000	4,330,000	4,440,000	4,568,760	4,701,254	4,837,590	4,977,880
State Funding	9,247,508	9,354,179	9,677,947	9,827,272	9,979,326	10,134,162	10,291,832
Payroll Subsidies	5,552,585	5,535,607	5,721,751	6,117,352	6,370,945	6,607,939	6,850,545
Other Local & State Revenues	3,715,317	3,815,799	3,735,799	3,638,379	3,595,702	3,603,098	3,610,568
Federal Revenue	635,539	617,522	611,197	611,197	611,197	611,197	611,197
* Gain / Loss on Investments	100,000	200,000	-	-	-	-	-
Total Revenue	65,653,330	66,004,159	67,891,260	69,894,581	71,863,709	73,921,066	76,040,599
Percent Increase				3.0%	2.8%	2.9%	2.9%
Salaries, Wages & Benefits	45,662,808	45,188,255	47,292,652	49,410,932	51,200,508	52,861,239	54,582,873
Purchased Services	10,607,393	10,419,646	11,086,203	11,503,715	11,943,207	12,405,899	12,893,086
Supplies, Textbooks, Utilities	2,517,045	2,621,779	2,252,310	2,892,224	2,333,336	2,525,681	2,694,296
Equipment, Dues & Fees	1,164,265	1,193,715	1,033,538	910,098	870,561	958,686	1,135,473
Debt Service, Cap Reserve Transfer	5,870,504	5,870,504	6,033,420	6,052,130	6,100,548	6,149,353	6,198,548
* Budgetary Reserve	480,000	-	480,000	480,000	480,000	480,000	480,000
Total Expenses	66,302,015	65,293,899	68,178,123	71,249,099	72,928,160	75,380,858	77,984,276
Percent Increase				4.5%	2.4%	3.4%	3.5%
Operating Balance	(648,685)	710,260	(286,863)	(1,354,518)	(1,064,451)	(1,459,792)	(1,943,677)
* Adjusted Operating Balance	(268,685)	510,260	193,137	(874,518)	(584,451)	(979,792)	(1,463,677)
Total Fund Balance - Beginning	17,102,840	17,377,280	18,087,540	17,800,677	16,446,159	15,381,708	13,921,916
Total Fund Balance - Ending	16,454,155	18,087,540	17,800,677	16,446,159	15,381,708	13,921,916	11,978,240
Assigned for Retirement	1,061,500	1,061,500	1,061,500	1,061,500	1,061,500	1,061,500	1,061,500
Assigned for Lost Appeals	78,710	78,710	78,710	78,710	78,710	78,710	78,710
Assigned for Technology	32,005	32,005	32,005	32,005	32,005	32,005	32,005
Assigned for Capital Expenditures	10,824,031	13,034,429	13,034,429	13,034,429	13,034,429	13,034,429	13,034,429
Unassigned Fund Balance	4,457,909	3,880,896	3,594,033	2,239,515	1,175,064	(284,728)	(2,228,404)
% of Unassigned Fund Balance to Total Expenditures		5.94%	5.27%	3.14%	1.61%	-0.38%	-2.86%
Millage Rate (2.9% Incr for 26-27, 2.5% Thereafter)	18.8723		19.4196	19.9051	20.4027	20.9128	21.4356
IFO Act 1 Index Forecast - As of December 2025			3.5%	3.2%	3.3%	3.3%	3.1%

FIVE YEAR PROJECTIONS

2026/27 Estimated Median:
\$220,800

Additional School Tax:
2.00% \$83
2.50% \$104
2.90% \$121



	Adjusted Operating Balance 0.00%	(1,016,734)	(3,174,751)	(4,018,569)	(5,592,799)	(7,302,107)
	Adjusted Operating Balance 2.00%	(182,340)	(1,476,634)	(1,426,542)	(2,075,794)	(2,828,148)
	Adjusted Operating Balance 2.50%	26,258	(1,046,851)	(762,417)	(1,163,576)	(1,653,468)
	Adjusted Operating Balance 2.90%	193,137	(701,511)	(226,431)	(424,125)	(697,075)

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.