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# LAMPETER-STRASBURG SCHOOL DISTRICT

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## **2022-2023 PROPOSED FINAL BUDGET**

**LAMPETER-STRASBURG  
SCHOOL DISTRICT**

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

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

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kevin\_peart@L-Spioneers.org

April 27, 2022

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 2022-2023 school year. Creating a school district budget continues to be a daunting task and was especially challenging this year due to the continued impact of COVID-19.

In an effort to communicate the financial challenges facing the District, the Board of School Directors held a Community Engagement Meeting a number of years ago to share information with the community and solicit input on three major areas. Those areas included the following: What role should extracurricular activities play at Lampeter-Strasburg School District? What do you see as the role of required, core content classes compared to non-required related arts and elective classes in Lampeter-Strasburg School District? What type of school district do you want Lampeter-Strasburg School District to be, and how do you feel about our current rate of taxation in creating that type of district? Based upon past community engagement efforts, the consistent message was to avoid cutting any programs and keep tax increases at a reasonable level. In addition, it was recommended to continue looking for alternative revenue sources and cost savings measures.

Lampeter-Strasburg School District continues to enjoy much student success, while receiving accolades for both our instructional and extra-curricular programs. Our high school recently earned recognition from U.S. News & World Report in their "Best High School" rankings for the tenth consecutive year. The 2022 rankings placed L-S 1st in Lancaster County, 57th in the state (out of over 700 public high schools) and 1,665th nationally (out of approximately 24,000 public high schools reviewed).

We continue to include student activity fees as a condition for high school students participating in extracurricular activities or interscholastic athletics. We continue to seek corporate sponsorships of our athletic fields and facilities at which public events are held. Both of these recommendations originated from a District Fiscal Responsibility Task Force that was comprised of community members, District staff, and Board members alike. In addition, we continue to assess facility usage fees to groups and organizations that utilize our facilities and fields in an effort to offset the costs incurred for the maintenance of these assets.

In an effort to be fiscally responsible, we continue to look for alternate revenue sources, as well as ways to reduce expenditures. In addition, any proposed expenditures align with our District Comprehensive Plan and goals that outline our roadmap for the future. To this end, we invested in updated curricular materials, as well as added technology resources across the District to ensure the continuity of instruction for all students.

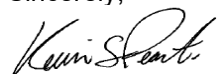
School safety continues to be the number one priority of the District for our students and staff alike. We continue to have a great partnership with our local police departments and first responders. Our School Resource Officer officially began during the 2018-2019 school year and continues to be a great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

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

While the financial concerns stemming from COVID-19 will be with us well into the future, our purpose, our focus, and our mission remain the same - to do what is best for students. Through the collaborative efforts previously outlined, as well as hours of study and review by the Finance Committee and full Board, we are able to present what we believe is a responsible budget, which reflects a 1.9% real estate tax increase for 2022-2023. Through the implementation of this budget, we believe that we will be able to continue to provide the quality of education that the L-S community expects.

Thank you for your continued support of the children of the Lampeter-Strasburg School District.

Sincerely,



Kevin S. Peart, Ed.D.  
Superintendent

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
PROPOSED FINAL BUDGET 2022-23

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**LAMPETER-STRASBURG SCHOOL DISTRICT**  
PROPOSED FINAL BUDGET 2022-23

**BOARD OF SCHOOL DIRECTORS**

Melissa S. Herr, President  
Matthew E. Parido, Vice President  
Scott M. Arnst  
David J. Beiler  
James H. Byrnes  
Dustin D. Knarr

Suzanne S. Knowles  
Audra R. Spahn  
Andrew L. Welk  
Mary E. Williams, Secretary (non-voting)  
Keith A. Stoltzfus, Treasurer (non-voting)

**ADMINISTRATION**

Kevin S. Peart, Ed.D., Superintendent  
Andrew M. Godfrey, Ed.D., Assistant Superintendent  
Karen L. Staub, Special Education Supervisor  
William E. Griscom, Jr., Technology Supervisor  
Keith A. Stoltzfus, Business Manager  
Amanda M. Allison, Assistant Business Manager

Benjamin J. Feeney, Ed.D., Principal  
Alicia C. Kowitz., Assistant Principal  
Jamie P. Raum, Principal  
Scott K. Rimmer, Ed.D., Assistant Principal  
Jeffrey T. Smecker, Ed.D., Principal  
Eva G. Strawser, Assistant Principal  
Michele B. Westphal, Ed.D., Principal

**MISSION STATEMENT**

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

**EQUAL RIGHTS AND OPPORTUNITIES POLICY**

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

# LAMPETER-STRASBURG SCHOOL DISTRICT

## PROPOSED FINAL BUDGET 2022-23

### BUDGET PRESENTATION

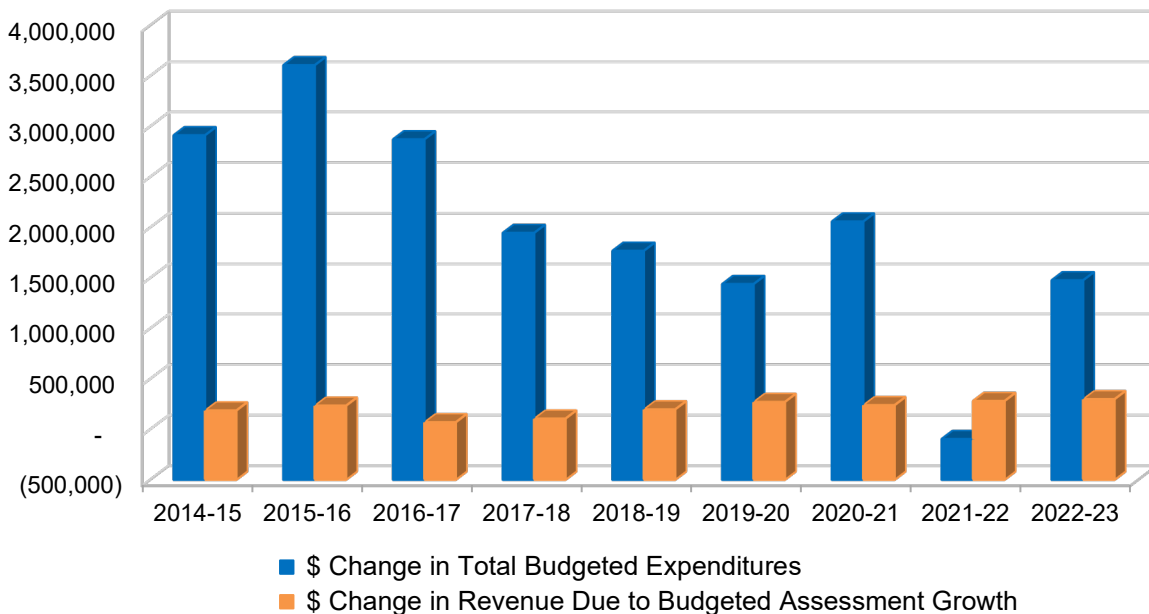
The Budget of the Lampeter-Strasburg School District for the fiscal year 2022-23 is submitted herewith. The budget development process involved all levels of staff and culminated with Administration coordinating the final budget with the Finance Committee of the Board of School Directors. The development, review, and consideration of the 2022-23 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 two years of uncertainty, the 2022-23 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 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 eleven years of surpluses. These were primarily due to favorable medical claims history, continued strength in earned income tax collection, and the overall favorable outcome with actual versus budgeted expenditures during those years. The District's ability to control its costs over the past five years has enabled it to absorb increasing employer contributions required for the state-wide pension system while levying tax increases well-within the state mandated index (Act 1 Index). In spite of our recent history of budget surpluses, the District must continue to scrutinize all expenses and look for new revenue sources. The five-year projection (Appendix A-7) shows it may be difficult for the District to continue with millage rate increases well below the index.

## LAMPETER-STRASBURG SCHOOL DISTRICT

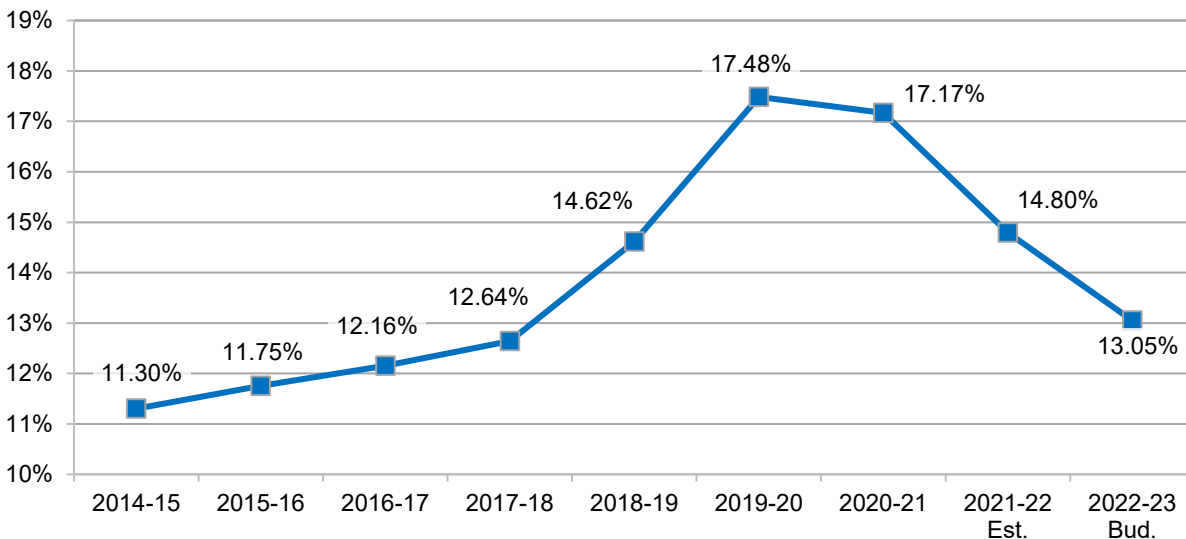
### PROPOSED FINAL BUDGET 2022-23

A district's fund balance is the total of its accumulated reserves and gives the district the ability to deal with unforeseen expenditure demands. Use of fund balance to fund ongoing district operations is not recommended and very dangerous for the following reasons: bond underwriters and the school finance community suggest that a school district carry a minimum fund balance of 5%, District policy suggests 6% minimum, use of fund balance to cover recurring costs creates further reliance upon fund balance in future years and reduction of fund balance eliminates a district's ability to deal with any unforeseen financial demand. Lampeter-Strasburg School District has demonstrated prudent fiscal management resulting in surpluses the past eleven fiscal years. The favorable budget outcomes in recent years have allowed the District to transfer funds to its Capital Reserve Fund. This Fund is the source of funding for the maintenance and upkeep of the District's buildings, equipment and infrastructure.

The District 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 Board has approved bidding construction contracts for the potential new Early Childhood / Kindergarten Center building project, secured approximately \$24 M in financing and are in the process of selling the former Strasburg Elementary School. The District continues to look at its financial position and debt service levels compared to the need for renovations in each building. Given current assumptions, the District anticipates being able to fund these necessary projects within current debt-service levels. Please see the District's website for additional details and continuing updates: (<https://www.l-spioneers.org/departments/buildings-and-grounds/feasibility-study>)

The budgeted decline in fund balance for the 2022-23 fiscal year is \$800,706. Projected increases in salaries, benefits and instructional textbooks 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 1.9% increase to the real estate tax. The fund balance was diligently built for a downturn such as this and all stakeholders are well aware of the long term needs of the District. It is important to note the District's total fund balance has averaged 13.88% over the 9 years reflected in the following chart:

**TOTAL FUND BALANCE AS A PERCENTAGE OF EXPENDITURES**



## **LAMPETER-STRASBURG SCHOOL DISTRICT**

### **PROPOSED FINAL BUDGET 2022-23**

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 2022-23 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 financials became clearer, the Board opted for a tax increase of 1.9% well below the maximum. This is also in line with our long-term projections. Over the past 5 years, the District's average annual tax increase is 1.32% which is less than the county average of 1.83% and our Act 1 average of 2.98% over that same time period. In addition, 10 out of the 10 years the District was at or below the Act 1 Index and 9 out of 10 years the District was below the county average. (See Appendix A-5)

Revenue Sources - Unfortunately, under current state tax laws, the District has no other substantive avenue for creating greater revenue other than through real estate taxes. Beyond real estate taxes, the other tax revenues received by the District are driven by economic conditions beyond the control of the District, for example, Earned Income Tax and Real Estate Transfer Taxes.

Two of the major state revenue sources used for educational purposes are the Basic Education and Special Education Subsidies. The District anticipates receiving a slight increase in funding for both subsidies. The retirement subsidy is increasing by 3.75% (\$153,147) due to a mandated increase in the employer contribution rate and an increase in our payroll wages. The state has been funding approximately 23.9% of District expenses (see Appendix A-2), leaving the balance of the expenses funded directly by the residents of the District.

Millage Rate - The District budget includes a 1.9% increase in the real estate millage for 2022-23. The District's final tax rate for next year is expected to increase by 0.3277 mills to a total millage of 17.5762 mills. A taxpayer owning a property valued at the median homestead value of \$218,400 will pay an additional \$71.57 in real estate taxes in the upcoming 2022-23 school year. Owners of homesteads and farmsteads will again receive a homestead and farmstead exclusion required under Act 1, the Tax Reform Act of 2006. In essence, this Act calls for funds to be distributed from the state to school districts for the purposes of lowering the assessed values of farmstead and homestead properties. This reduction in assessed value in turn lowers the real estate tax obligation of district home and farm owners. The source of the funds being distributed by the state is derived from state-wide gambling tax proceeds. It is estimated that each homestead and farmstead property owner will see their real estate tax obligation decline by approximately \$137.

Expenditures - Since the District has limited means in generating new sources of income, it spends the majority of its efforts in managing its expenditures and ensuring that taxpayer funds are spent wisely. One measure of the reasonableness of the spending of a school is to compare its expenditure per student to other neighboring schools. According to Lancaster Lebanon Intermediate Unit 13 Financial Comparisons, a collection of financial data assembled annually, Lampeter-Strasburg is ranked 10th in total expenditures per student out of 16 Lancaster County School Districts with 1 being the lowest (fiscal year ending 6/30/21 - see Appendix A-6).

One significant impact during the 2021-22 school year was the number of students who chose online learning and especially those who chose other cyber charter schools. Advertised as free to parents, these schools bill the District the average cost per student from our budget. For 2021-22 this cost averages more than \$16,850 per charter student. The 2022-23 budget is built anticipating flat charter school enrollment from 2021-22 for 2022-23.

Given the current labor market with rapidly increasing wages and limited workers for open positions, the District is increasing wage ranges for all Support Staff positions, effective July 1, 2022. This wage growth is reflected in the 2022-23 budget.

## **LAMPETER-STRASBURG SCHOOL DISTRICT**

### **PROPOSED FINAL BUDGET 2022-23**

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

The following techniques have been implemented over the years: creation of District operated special needs classes in lieu of more expensive contracts for educating those students; elimination of instructional assistant contracts with the direct employment of assistants; elimination of a more expensive special education transportation contract by running our own vans; software systems to allow for labor efficiencies and lower ongoing software maintenance costs; decentralization of a portion of the total budget to allow for greater scrutiny of purchases at the building and supervisory level; implementation of managed health care programs to reduce our self-insured health insurance costs; creation of wellness programs, such as an individualized weight management program, a near-site wellness facility, and L-S Rewards Program; participation in a medical reinsurance pool to provide for the possibility of a refund of premiums; participation in a consortium of other school districts to receive discounts on property, casualty, and workers' compensation insurance; participation in joint purchasing of instructional supplies to afford the District significant quantity discounts; participation in an energy buying consortium which allows for reduced costs on natural gas, electricity, fuel oil, and gasoline; participation in demand response agreements; partnering with West Lampeter Township to use their fuel depot for our purchase and dispensing of unleaded gasoline and diesel fuel, tax collection services were outsourced with Lancaster County Tax Collection Bureau, use of a performance contract creating a reduction in energy usage; and the periodic bidding of services such as life insurance, disability insurance, auditing services, banking services, copier services, and trash removal. The District also realizes great expenditure savings through instructional and extra-curricular purchases made by school-related organizations such as booster clubs and parent teacher organizations.

#### **OTHER BUDGET HIGHLIGHTS**

**TAXABLE REAL ESTATE ASSESSMENT GROWTH RATE** - The District historically has been very fortunate to experience increases in its total property assessments primarily due to growth in commercial and residential properties. This growth reached a high of 12.51% in 1986-87, but is estimated to decline to a level of 0.80% in 2022-23. It was the District's commercial property growth that allowed the District to remain in the bottom third of the county in terms of real estate tax rates throughout the late 1980's and early 1990's. In years where the growth rate tracked above the 2% to 3% range, the growth was the result of a few large commercial properties. The projected 0.80% rise in the growth rate represents an increase over last year's budgeted rate of 0.75%.

**INTEREST RATES** – Rates fell drastically in March of 2020. This impacted the District in two ways. First, the return on our deposits was cut by more than \$300,000 annually. However, the cost of borrowing also slid to historic lows which allowed the District to borrow approximately \$9.2 M in April 2021 at 1.3321% for seven years and \$15 M in May 2022 at 3.28% for fifteen years. As the District completed a district-wide Feasibility Study and continues its Long Range Planning the low interest rates may be beneficial as there are multiple projects to be vetted, approved and financed in the coming years.

**PREFERENTIAL ASSESSMENTS** - A major negative influence upon the budget is the loss of taxable assessment due to preferential land assessments. According to reports from the Lancaster County Board of Assessment, approximately \$3.13 M in tax dollars is being shifted annually due to property taxes being based on use values rather than fair market values. The total reduced value of property subject to the PA Clean and Green (Act 319) exemption is \$181,709,600. Additional information concerning this law can be found on the PA Department of Agriculture's website searching for "Clean and Green".



# LAMPETER-STRASBURG SCHOOL DISTRICT

## PROPOSED FINAL BUDGET 2022-23

A LOOK AHEAD – It is anticipated that the direct Coronavirus pandemic financial impact is short lived and relatively minimal in the years beyond 2021-22. The District will continue to monitor this impact closely and work to lessen the impact as much as possible on District operations. This virus is unprecedented in our Nation's history and therefore the long term financial implications are extremely difficult to predict. Additionally, both favorable and unfavorable effects upon fund balance could occur depending on the volatility of medical claims, cyber charter enrollments and special education enrollments. State and Federal mandates may also impact the District at any time.

If the financial impacts of the Coronavirus pandemic are not short-lived, the five-year projection found in Appendix A-7 will look very different. There are many major assumptions that are made in the long-range forecast and any minor variances in these assumptions could lead to inaccurate forecasts. Despite this difficulty, the forecasts do provide value to the District in its planning for the future. As stated earlier, it is expected that the conservative nature of the annual budget will yield minimal effects upon the District's fund balance throughout the projection period.

### ACADEMIC PERFORMANCE

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

According to Schooldigger.com website, Lampeter-Strasburg School District is ranked 111 out of 579 districts in the state of Pennsylvania for 2020-2021. Schooldigger.com is a public website that ranks school districts across the country in an effort for potential homebuyers to compare school districts. Rankings are determined by adding each district's average PSSA math score with the average PSSA reading score to form a combined average. Additionally, the high school was named one of U.S. News & World Report's "Best High Schools" for the ninth year in a row. The report ranks the high school 57<sup>th</sup> in the state (out of 676 public ranked high schools) and 1,665<sup>th</sup> nationally (out of over 17,843 nationally ranked schools).

Lampeter-Strasburg School District worked towards meeting academic targets in all grades and all schools in 2021. Lampeter-Strasburg High School Keystone Exam scores in Literature, Biology, and Algebra I continue to be among the highest in the county. In 2020, students in grades 3-8 took the PSSA exams in English Language Arts and Mathematics. These exams were designed to assess the Pennsylvania Core Standards for English Language Arts and Mathematics. Student in grades 4 and 8 continued to take the PSSA Science exam.

The chart below provides the percentage of students who scored proficient or advanced on the 2017, 2018, 2019, and 2021 PSSA exams (The PSSA Exam was not administered in 2020 as a result of the pandemic).

2020-2021 PSSA												
Percentage of Students Scoring Advanced and Proficient												
	English Language Arts				Mathematics				Science			
Grade	2017	2018	2019	2021	2017	2018	2019	2021	2017	2018	2019	2021
3	85%	85%	81%	76%	77%	66%	74%	64%	NA	NA	NA	NA
4	78%	82%	85%	74%	59%	65%	72%	57%	86%	86%	93%	87%
5	83%	79%	76%	72%	63%	62%	57%	54%	NA	NA	NA	NA
6	82%	71%	74%	76%	61%	49%	54%	37%	NA	NA	NA	NA
7	75%	79%	76%	67%	56%	55%	48%	44%	NA	NA	NA	NA
8	66%	72%	75%	60%	50%	54%	51%	33%	62%	67%	72%	65%

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
**PROPOSED FINAL BUDGET 2022-23**

The following section titled "Summary of Budget Comparisons" will examine major variances between 2021-22 projected account outcomes and the 2022-23 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:

<b>REVENUE</b>	<b>2022-23 BUDGET</b>	<b>% CHANGE FROM 2021-22 PROJECTED</b>	<b>% OF TOTAL BUDGET</b>	<b>% OF TOTAL DIFFERENCE</b>
Local Sources	43,192,951	4.63	75.12	102.85
State Sources	13,112,631	0.36	22.80	2.55
Federal Sources	1,195,680	(7.75)	2.08	(5.41)
Other Financing Sources	-	N/A	0.00	0.00
<b>TOTAL REVENUE &amp; OTHER FUNDING SOURCES</b>	<b>57,501,262</b>	<b>3.34</b>	<b>100.00</b>	<b>100.00</b>

Local Sources are expected to increase by 4.63% or \$1,911,003. The total increase is primarily comprised of the following: \$1,061,003 for real estate tax collection, \$70,000 earned income tax collection and \$775,000 gain / loss on investments. The gain / loss on investments relates to the stabilization of the market value of investments in U.S. Securities. Real estate transfer tax collection is expected to decline by \$15,000.

State funding is expected to increase by 0.36%, or \$47,405. The primary reason is owing to a reduction in state funding for debt service (\$200,895). In 2021-22, the District paid the final portion of the 2002 debt service that was partially paid with state funding. Moving forward, the District has only the 2017 debt service receiving state funding. The state funding for retirement reimbursements is expected to increase by \$153,147 as a result of the increase in the PSERS employer contribution rate increasing from 34.94% of salaries in 2021-22 to 35.26% of salaries in 2022-23, as well as budgeted salary increases. Increases for Basic Education Funding and the Special Education Subsidy are \$45,000 and \$15,000 respectively.

A decrease of \$100,425 is shown in Federal Revenue Sources. Although the District expects to receive further ESSER funding for the next couple of years, only funding for current initiatives are included in the budget. All new programs will be added to future budgets as applicable.

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
**PROPOSED FINAL BUDGET 2022-23**

Expenditures and Other Financing Uses of Funds, as budgeted in the General Fund, total \$58,301,968, an increase of 2.60% from projected 2021-22 expenditures. Changes in levels of expenditures by major object category (see Appendix A-8 for major category definitions) over the preceding fiscal year are as shown below:

<b>EXPENDITURES</b>	<b>2022-23 BUDGET</b>	<b>% CHANGE FROM 2021-22 PROJECTED</b>	<b>% OF TOTAL BUDGET</b>	<b>% OF TOTAL DIFFERENCE</b>
Salaries	24,485,098	3.86	42.00	61.64
Benefits	17,189,659	3.40	29.48	38.28
Salaries & Benefits	41,674,756	3.67	71.48	99.92
Purchased Professional Services	2,943,013	2.50	5.05	4.86
Purchased Property Services	710,238	(1.28)	1.22	(0.63)
Other Purchased Services	4,737,799	4.77	8.13	14.61
Supplies and Textbooks	1,655,538	(10.09)	2.84	(12.59)
Equipment	465,251	(10.22)	0.80	(3.59)
Other Objects	248,650	(8.10)	0.43	(1.48)
Other Uses of Funds	2,435,000	45.37	4.18	51.47
Transfer to Capital Reserve	3,431,723	(18.45)	5.89	(52.57)
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>58,301,968</b>	<b>2.60</b>	<b>100.00</b>	<b>100.00</b>

The major expenditures of the Lampeter-Strasburg School District are in the areas of SALARIES AND BENEFITS. The business of education is very labor intensive; therefore, it is not surprising to find that the major appropriation of resources (71.48%) is in the areas of salaries and benefits.

The primary reason for the 3.86% increase in total SALARIES of \$910,270 is due to an average 3.0% wage increase for professional and administrative staff. The overall increase was offset by savings of \$306,474 from several retirements and resignations.

The BENEFITS category is increasing by 3.40% or \$565,205. The two areas causing this increase are the employees' retirement and health insurance benefits. The PSERS employer contribution rate is increasing from 34.94% to 35.26% of salaries for 2022-23 which added \$332,180 to the budget for retirement expense. Health insurance costs are expected to increase by \$219,179, or 3.61%.

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 28.52% of the total budget.

PURCHASED PROFESSIONAL SERVICES has an increase of 2.50%, or \$71,805. This increase is predominantly attributed to additional special education services that will be provided by the Intermediate Unit 13.

A small decrease of 1.28%, or \$9,244, for PURCHASED PROPERTY SERVICES is the result of changes in vehicle lease payments.

OTHER PURCHASED SERVICES is expected to increase by \$215,731, or 4.77%. This increase is chiefly related to tuition for additional special education services provided by other local education agencies. Planned increases for transportation contracts and property and liability insurance are also included in this adjustment.

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
PROPOSED FINAL BUDGET 2022-23

The expected cost of SUPPLIES AND TEXTBOOKS has decreased by 10.09%, or \$185,892. A majority of this decrease relates to the textbook adoption schedule, dropping from \$228,840 in 2021-22 to \$32,000 in 2022-23. An increase of \$26,500 in software required for cyber insurance coverage offset the overall decrease in expense.

The District develops its EQUIPMENT budget based upon need which varies from year to year. The District expects to decrease its equipment expenditures by \$52,949, or 10.22%. Equipment requests are reviewed in detail by the Finance Committee of the Board before they are included in the budget.

The OTHER OBJECTS category is decreasing by \$21,903, or 8.10%.

OTHER FINANCING USES is increasing by \$760,000 or 45.37%. Debt principal payments are increasing by \$280,000. 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 \$3,431,723 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 2022-23 General Fund Budget. The next page summarizes the budget by major functional area, while the balance of the document illustrates the budget in more specific terms by showing revenues by line and expenditures by object areas within each functional area.

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
**BUDGET 2022-23**  
**REVENUE & EXPENDITURE SUMMARY**

	<b>2021-22 BUDGET</b>	<b>2021-22 PROJECTED</b>	<b>2022-23 BUDGET</b>	<b>PERCENT CHANGE</b>	<b>PERCENT OF TOTAL</b>
<b>BEGINNING FUND BALANCE:</b>	<b>7,370,670</b>	<b>9,590,186</b>	<b>8,408,169</b>		
<b>REVENUE</b>					
6000 Local Sources	41,942,557	41,281,948	43,192,951	4.63	75.12
7000 State Sources	13,018,006	13,065,227	13,112,631	0.36	22.80
8000 Federal Sources	464,968	1,296,105	1,195,680	(7.75)	2.08
9000 Other Financing Sources	-	-	-	N/A	0.00
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>	<b>55,425,531</b>	<b>55,643,280</b>	<b>57,501,262</b>	<b>3.34</b>	<b>100.00</b>
<b>EXPENDITURES</b>					
<b>1000 INSTRUCTIONAL PROGRAMS</b>					
1100 Regular Instructional Programs	24,587,282	24,182,537	24,762,129	2.40	42.47
1200 Special Programs	8,388,289	8,911,022	9,400,781	5.50	16.12
1300 Vocational Education	881,517	913,838	961,700	5.24	1.65
1400 Other Instructional Programs	355,532	341,322	349,593	2.42	0.60
<b>TOTAL 1000 INSTRUCTIONAL PROGRAMS</b>	<b>34,212,620</b>	<b>34,348,719</b>	<b>35,474,203</b>	<b>3.28</b>	<b>60.85</b>
<b>2000 SUPPORT SERVICES</b>					
2100 Students	2,323,773	2,314,735	2,365,545	2.20	4.06
2200 Instructional Staff	1,047,959	1,138,714	1,118,450	(1.78)	1.92
2300 Administration	3,133,563	3,126,766	3,193,548	2.14	5.48
2400 Pupil Health	633,044	612,909	633,118	3.30	1.09
2500 Business	586,896	610,106	593,201	(2.77)	1.02
2600 Operations and Maintenance	4,097,088	3,962,388	4,120,946	4.00	7.07
2700 Student Transportation	1,883,141	1,908,515	1,958,664	2.63	3.36
2800 Central	1,609,433	1,533,359	1,593,520	3.92	2.73
2900 Other	27,400	27,400	27,400	0.00	0.05
<b>TOTAL 2000 SUPPORT SERVICES</b>	<b>15,342,297</b>	<b>15,234,892</b>	<b>15,604,392</b>	<b>2.43</b>	<b>26.76</b>
<b>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</b>					
3200 Student Activities	1,120,134	1,133,041	1,155,143	1.95	1.98
3300 Community Services	6,000	6,000	6,000	0.00	0.01
3400 Scholarships and Awards	1,750	1,750	1,750	0.00	0.00
<b>TOTAL 3000 NON-INSTRUCTIONAL SERVICES</b>	<b>1,127,884</b>	<b>1,140,791</b>	<b>1,162,893</b>	<b>1.94</b>	<b>1.99</b>
<b>5000 OTHER FINANCING USES</b>					
5100 Debt Service	1,892,820	1,892,820	2,148,757	13.52	3.69
5200 Capital Reserve Fund Transfer	3,888,075	3,888,075	3,431,723	(11.74)	5.89
5200 Food Service Fund Transfer	-	320,000	-	(100.00)	0.00
5900 Budgetary Reserve	480,000	-	480,000	N/A	0.82
<b>TOTAL 5000 OTHER FINANCING USES</b>	<b>6,260,895</b>	<b>6,100,895</b>	<b>6,060,480</b>	<b>(0.66)</b>	<b>10.39</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES:</b>	<b>56,943,696</b>	<b>56,825,297</b>	<b>58,301,968</b>	<b>2.60</b>	<b>100.00</b>
<b>CHANGE IN FUND BALANCE:</b>	<b>(1,518,165)</b>	<b>(1,182,017)</b>	<b>(800,706)</b>		
<b>ENDING FUND BALANCE:</b>	<b>5,852,505</b>	<b>8,408,169</b>	<b>7,607,463</b>		
ASSIGNED FOR RETIREMENT:	1,111,500	1,111,500	1,111,500		
ASSIGNED FOR LOST ASSESSMENT APPEALS:	171,710	171,710	171,710		
ASSIGNED FOR TECHNOLOGY:	48,000	32,005	32,005		
ASSIGNED FOR CAPITAL EXPENDITURES:	-	1,700,000	1,700,000		
UNASSIGNED FUND BALANCE:	4,521,295	5,392,954	4,592,248		
<b>TOTAL FUND BALANCE:</b>	<b>5,852,505</b>	<b>8,408,169</b>	<b>7,607,463</b>		

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
**BUDGET 2022-23**  
**REVENUE DETAIL BY SOURCE**

REVENUES	2021-22 BUDGET	2021-22 PROJECTED	2022-23 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>LOCAL SOURCES</b>					
Current Real Estate Tax	36,649,074	36,630,715	37,691,718	1,061,003	2.90
Interim Real Estate Tax	86,298	170,000	160,000	(10,000)	(5.88)
Public Utility Realty Tax	38,000	38,000	38,000	-	0.00
Earned Income Tax	3,400,000	3,550,000	3,620,000	70,000	1.97
Real Estate Transfer Tax	450,000	540,000	525,000	(15,000)	(2.78)
Delinquent Tax	475,000	490,000	500,000	10,000	2.04
Interest on Investments	100,000	100,000	120,000	20,000	20.00
Gain / Loss on Investments	-	(950,000)	(175,000)	775,000	(81.58)
Admissions	27,000	54,000	54,000	-	0.00
Student Activity Fees	30,000	28,000	28,000	-	0.00
Intermediate Sources - Federal IDEA	493,685	497,733	497,733	-	0.00
Access - PCA Generated Funds	50,000	50,000	50,000	-	0.00
Rentals	15,000	15,000	15,000	-	0.00
Tuition	36,500	36,500	36,500	-	0.00
Miscellaneous Revenue	70,000	10,000	10,000	-	0.00
Advertising Revenue	22,000	22,000	22,000	-	0.00
<b>TOTAL LOCAL SOURCES:</b>	<b>41,942,557</b>	<b>41,281,948</b>	<b>43,192,951</b>	<b>1,911,003</b>	<b>4.63</b>
<b>STATE SOURCES</b>					
Basic Education	4,492,124	4,510,000	4,555,000	45,000	1.00
Vocational Education	60,000	75,000	75,000	-	0.00
Special Education	1,473,252	1,535,000	1,550,000	15,000	0.98
Transportation	762,450	746,406	753,870	7,464	1.00
Rentals & Sinking Fund	230,014	260,495	59,600	(200,895)	(77.12)
Nursing, Medical & Dental Services	60,000	60,000	60,000	-	0.00
Property Tax Relief Revenue	635,758	635,758	635,758	-	0.00
Social Security Reimbursement	893,356	842,182	869,870	27,688	3.29
Retirement Reimbursement	4,089,932	4,079,266	4,232,413	153,147	3.75
Ready to Learn Grant - Accountability Block	281,120	281,120	281,120	(0)	(0.00)
Safe Schools Grant	-	-	-	-	N/A
Tuition for Orphans / Private Homes	40,000	40,000	40,000	-	0.00
<b>TOTAL STATE SOURCES:</b>	<b>13,018,006</b>	<b>13,065,227</b>	<b>13,112,631</b>	<b>47,405</b>	<b>0.36</b>
<b>FEDERAL SOURCES</b>					
Instructional Programs (Title)	464,968	612,212	601,800	(10,412)	(1.70)
ESSER II, ARP ESSER Funds	-	683,893	593,880	(90,014)	(13.16)
<b>TOTAL FEDERAL SOURCES:</b>	<b>464,968</b>	<b>1,296,105</b>	<b>1,195,680</b>	<b>(100,425)</b>	<b>(7.75)</b>
<b>OTHER FINANCING SOURCES</b>					
Transfer from Capital Reserve	-	-	-	-	N/A
Receipts from Other Funds	-	-	-	-	N/A
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES:</b>	<b>55,425,531</b>	<b>55,643,280</b>	<b>57,501,262</b>	<b>1,857,982</b>	<b>3.34</b>

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
**BUDGET 2022-23**  
**EXPENDITURE DETAIL BY FUNCTION**

EXPENDITURES	2021-22 BUDGET	2021-22 PROJECTED	2022-23 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>1100 REGULAR INSTRUCTIONAL PROGRAMS</b>					
REGULAR INSTRUCTIONAL PROGRAMS					
Salaries	13,044,276	12,795,130	13,147,684	352,554	2.76
Benefits	9,241,412	9,021,505	9,386,162	364,657	4.04
Purchased Professional Svcs	11,175	261,175	262,175	1,000	0.38
Purchased Property Svcs	91,865	91,865	95,900	4,035	4.39
Other Purchased Svcs	1,090,900	807,485	779,187	(28,298)	(3.50)
General Supplies	281,748	266,687	266,847	160	0.06
Textbooks	296,220	292,590	95,750	(196,840)	(67.28)
Equipment	3,500	3,500	7,900	4,400	125.71
Dues & Memberships	100	100	100	-	0.00
TOTAL REGULAR INSTRUCTIONAL:	24,061,196	23,540,037	24,041,705	501,668	2.13
FEDERAL REGULAR INSTRUCTIONAL PROGRAMS (TITLE)					
Salaries	338,464	380,073	394,756	14,683	3.86
Benefits	144,212	161,936	163,634	1,698	1.05
Purchased Professional Svcs	1,500	1,500	1,500	-	0.00
Supplies and Textbooks	41,910	41,910	41,910	-	0.00
Equipment	-	-	-	-	N/A
TOTAL FEDERAL INSTRUCTIONAL (TITLE):	526,086	585,419	601,800	16,381	2.80
FEDERAL REGULAR INSTRUCTIONAL PROGRAMS (ESSER)					
Salaries (Instructional Coaches)	-	40,032	83,006	42,974	107.35
Benefits	-	17,049	35,618	18,569	108.92
TOTAL FEDERAL INSTRUCTIONAL (ESSER):	-	57,081	118,624	61,543	107.82
<b>TOTAL REGULAR INSTRUCTIONAL PROGRAMS:</b>	<b>24,587,282</b>	<b>24,182,537</b>	<b>24,762,129</b>	<b>579,592</b>	<b>2.40</b>
<b>1200 SPECIAL PROGRAMS</b>					
SPECIAL PROGRAMS					
Salaries	3,262,888	3,321,668	3,519,707	198,039	5.96
Benefits	2,429,409	2,427,156	2,548,510	121,354	5.00
Purchased Professional Svcs	2,372,792	1,901,153	1,943,353	42,200	2.22
Purchased Property Svcs	2,000	2,000	2,000	-	0.00
Other Purchased Svcs	311,600	1,239,445	1,376,761	137,316	11.08
Supplies and Textbooks	6,600	6,600	6,450	(150)	(2.27)
Dues & Memberships	3,000	3,000	4,000	1,000	33.33
TOTAL SPECIAL PROGRAMS:	8,388,289	8,901,022	9,400,781	499,759	5.61
FEDERAL SPECIAL PROGRAMS (ESSER)					
Salaries	-	7,013	-	(7,013)	(100.00)
Benefits	-	2,987	-	(2,987)	(100.00)
TOTAL FEDERAL SPECIAL PROGRAMS (ESSER):	-	10,000	-	(10,000)	(100.00)
<b>TOTAL SPECIAL PROGRAMS:</b>	<b>8,388,289</b>	<b>8,911,022</b>	<b>9,400,781</b>	<b>489,759</b>	<b>5.50</b>
<b>1300 VOCATIONAL EDUCATION</b>					
AGRICULTURAL EDUCATION					
Salaries	144,303	147,651	147,632	(19)	(0.01)
Benefits	96,896	99,517	104,460	4,943	4.97
Purchased Property Svcs	1,000	1,000	1,000	-	0.00
Other Purchased Svcs	1,000	1,000	1,000	-	0.00
Supplies and Textbooks	7,000	7,000	9,000	2,000	28.57
TOTAL AGRICULTURAL EDUCATION:	250,199	256,168	263,092	6,924	2.70
CAREER AND TECHNOLOGY CENTER (CTC)					
Lease Payment	59,109	89,360	89,490	130	0.15
Tuition	572,209	568,310	609,118	40,808	7.18
TOTAL CTC:	631,318	657,670	698,608	40,938	6.22
<b>TOTAL VOCATIONAL EDUCATION:</b>	<b>881,517</b>	<b>913,838</b>	<b>961,700</b>	<b>47,862</b>	<b>5.24</b>

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
**BUDGET 2022-23**  
**EXPENDITURE DETAIL BY FUNCTION**

EXPENDITURES	2021-22 BUDGET	2021-22 PROJECTED	2022-23 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>1400 OTHER INSTRUCTIONAL PROGRAMS</b>					
HOMEBOUND INSTRUCTION					
Salaries	10,000	10,000	10,000	-	0.00
Benefits	4,259	4,259	4,291	32	0.75
Tuition - Spec Schools	19,800	5,500	5,500	-	0.00
TOTAL HOMEBOUND:	34,059	19,759	19,791	32	0.16
COURT PLACED PROGRAMS					
Tuition - Spec Schools	55,638	57,184	60,043	2,859	5.00
TOTAL COURT PLACED PROG:	55,638	57,184	60,043	2,859	5.00
ESL					
Salaries	127,961	127,962	130,616	2,654	2.07
Benefits	88,391	86,934	89,655	2,721	3.13
Purchased Professional Svcs	1,280	1,280	1,280	-	0.00
Supplies and Textbooks	1,600	1,600	1,600	-	0.00
TOTAL ESL	219,232	217,776	223,151	5,375	2.47
ALTERNATIVE EDUCATION					
Salaries	1,650	1,650	1,650	-	0.00
Benefits	703	703	708	5	0.71
Contracted Professional Services	44,250	44,250	44,250	-	0.00
Equipment	-	-	-	-	N/A
TOTAL ALTERNATIVE EDUCATION:	46,603	46,603	46,608	5	0.01
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS:</b>	<b>355,532</b>	<b>341,322</b>	<b>349,593</b>	<b>8,271</b>	<b>2.42</b>
<b>TOTAL 1000 - INSTRUCTIONAL PROGRAMS</b>	<b>34,212,620</b>	<b>34,348,719</b>	<b>35,474,203</b>	<b>1,125,484</b>	<b>3.28</b>
<b>2100 SUPPORT SERVICES - PUPIL PERSONNEL</b>					
GUIDANCE SERVICES					
Salaries	664,113	505,948	529,781	23,833	4.71
Benefits	465,247	390,712	408,835	18,123	4.64
Purchased Professional Svcs	15,000	15,000	16,000	1,000	6.67
Purchased Property Svcs	-	-	-	-	N/A
Other Purchased Svcs	50	50	50	-	0.00
Supplies and Textbooks	3,973	3,973	6,273	2,300	57.89
Dues & Memberships	-	-	-	-	N/A
TOTAL GUIDANCE:	1,148,383	915,683	960,939	45,256	4.94
FEDERAL GUIDANCE SERVICES (ESSER)					
Salaries	-	169,271	153,605	(15,666)	(9.25)
Benefits	-	72,537	66,365	(6,172)	(8.51)
TOTAL FEDERAL GUIDANCE (ESSER):	-	241,808	219,970	(21,838)	(9.03)
STUDENT APPRAISAL & SPECIAL SERVICES					
Salaries	314,053	313,708	318,847	5,139	1.64
Benefits	217,036	215,203	221,291	6,088	2.83
Purchased Professional Svcs	-	-	-	-	N/A
Purchased Property Svcs	-	-	-	-	N/A
Other Purchased Svcs	8,050	8,050	7,350	(700)	(8.70)
Supplies and Textbooks	8,140	8,140	8,340	200	2.46
Equipment	-	-	-	-	N/A
Dues & Memberships	1,000	1,000	1,500	500	50.00
TOTAL STUDENT APPRAISAL SVCS:	548,279	546,101	557,328	11,227	2.06
ATTENDANCE SERVICES					
Purchased Professional Svcs	250	250	1,100	850	340.00
TOTAL ATTENDANCE SVCS:	250	250	1,100	850	340.00
PSYCHOLOGICAL TESTING					
Purchased Professional Svcs	9,000	9,000	9,000	-	0.00
TOTAL PSYCHOLOGICAL TESTING:	9,000	9,000	9,000	-	0.00



**LAMPETER-STRASBURG SCHOOL DISTRICT**  
**BUDGET 2022-23**  
**EXPENDITURE DETAIL BY FUNCTION**

EXPENDITURES	2021-22 BUDGET	2021-22 PROJECTED	2022-23 BUDGET	DIFFERENCE	PERCENT CHANGE
SPEECH & PATHOLOGY					
Salaries	225,311	228,228	237,035	8,807	3.86
Benefits	155,651	156,368	162,961	6,593	4.22
TOTAL SPEECH & PATHOLOGY:	380,962	384,596	399,996	15,400	4.00
SOCIAL WORKER					
Salaries	84,293	-	-	-	N/A
Benefits	58,165	-	-	-	N/A
TOTAL SOCIAL WORKER:	142,458	-	-	-	N/A
FEDERAL SOCIAL WORKER (ESSER)					
Salaries	-	87,210	90,706	3,496	4.01
Benefits	-	37,792	39,581	1,789	4.73
TOTAL FEDERAL SOCIAL WORKER (ESSER):	-	125,002	130,287	5,285	4.23
STUDENT ACCOUNTING:					
Salaries	48,397	47,236	42,722	(4,514)	(9.56)
Benefits	33,544	32,559	31,203	(1,356)	(4.16)
Purchased Professional Svcs	8,000	8,000	8,000	-	0.00
Other Purchased Services	4,500	4,500	5,000	500	11.11
TOTAL STUDENT ACCOUNTING:	94,441	92,295	86,925	(5,370)	(5.82)
<b>TOTAL PUPIL SUPPORT:</b>	<b>2,323,773</b>	<b>2,314,735</b>	<b>2,365,545</b>	<b>50,810</b>	<b>2.20</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>					
LIBRARY SERVICES					
Salaries	257,325	258,772	271,164	12,392	4.79
Benefits	178,274	175,865	184,375	8,510	4.84
Purchased Professional Svcs	700	700	700	-	0.00
Purchased Property Svcs	-	-	-	-	N/A
Other Purchased Svcs	50	50	50	-	0.00
Supplies and Textbooks	19,805	19,805	19,805	-	0.00
TOTAL LIBRARY:	456,154	455,192	476,094	20,902	4.59
CURRICULUM DEVELOPMENT/SPECIAL EDUCATION SUPERVISION					
Salaries	159,201	119,780	123,373	3,593	3.00
Benefits	82,254	81,546	84,570	3,024	3.71
Purchased Professional Svcs	52,500	52,500	52,500	-	0.00
Purchased Property Svcs	-	-	-	-	N/A
Other Purchased Svcs	2,250	2,250	3,000	750	33.33
Supplies and Books	4,175	4,175	3,225	(950)	(22.75)
Software	11,250	11,250	11,250	-	0.00
Equipment	37,500	169,346	126,563	(42,783)	(25.26)
Membership Dues	1,200	1,200	1,400	200	16.67
TOTAL CURRICULUM:	350,330	442,047	405,881	(36,166)	(8.18)
INSTRUCT STAFF DEVELOPMENT SVCS					
Benefits (Tuition)	239,475	239,475	236,475	(3,000)	(1.25)
Purchased Professional Svcs	500	500	-	(500)	(100.00)
Other Purchased Svcs	1,500	1,500	-	(1,500)	(100.00)
TOTAL INSTRUCT STAFF DEV SVCS:	241,475	241,475	236,475	(5,000)	(2.07)
<b>TOTAL INSTRUCTIONAL SUPPORT:</b>	<b>1,047,959</b>	<b>1,138,714</b>	<b>1,118,450</b>	<b>(20,264)</b>	<b>(1.78)</b>
<b>2300 SUPPORT SERVICES - ADMINISTRATION</b>					
BOARD SECRETARY					
Purchased Professional Svcs	28,500	28,500	28,500	-	0.00
Other Purchased Svcs	7,700	7,700	7,700	-	0.00
Supplies and Textbooks	60	60	60	-	0.00
Dues and Memberships	12,000	16,100	16,500	400	2.48
TOTAL BOARD SECRETARY:	48,260	52,360	52,760	400	0.76

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
**BUDGET 2022-23**  
**EXPENDITURE DETAIL BY FUNCTION**

EXPENDITURES	2021-22 BUDGET	2021-22 PROJECTED	2022-23 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>TAX ASSESSMENT</b>					
Salaries	27,276	-	-	-	N/A
Benefits	18,971	-	-	-	N/A
Purchased Professional Svcs	89,500	109,500	109,500	-	0.00
Other Purchased Svcs	4,650	4,650	4,650	-	0.00
<b>TOTAL TAX ASSESSMENT:</b>	<b>140,397</b>	<b>114,150</b>	<b>114,150</b>	<b>-</b>	<b>0.00</b>
<b>LEGAL SERVICES</b>					
Purchased Professional Svcs	95,000	95,000	95,000	-	0.00
<b>TOTAL LEGAL SERVICES:</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>-</b>	<b>0.00</b>
<b>SUPERINTENDENT SERVICES</b>					
Salaries	493,067	491,479	506,224	14,745	3.00
Benefits	335,968	335,602	348,053	12,451	3.71
Purchased Professional Svcs	2,520	2,520	2,520	-	0.00
Purchased Property Svcs	-	-	-	-	N/A
Other Professional Svcs	16,658	3,000	12,500	9,500	316.67
Supplies and Textbooks	8,775	11,500	12,133	633	5.50
Dues and Memberships	1,200	2,000	2,000	-	0.00
<b>TOTAL SUPERINTENDENT SVCS:</b>	<b>858,188</b>	<b>846,101</b>	<b>883,430</b>	<b>37,329</b>	<b>4.41</b>
<b>PUBLIC RELATIONS</b>					
Salaries	58,399	58,399	60,151	1,752	3.00
Benefits	40,298	39,709	41,184	1,475	3.71
District Newsletter	14,000	14,000	14,000	-	0.00
Supplies	2,500	2,500	-	(2,500)	(100.00)
<b>TOTAL PUBLIC RELATIONS:</b>	<b>115,197</b>	<b>114,608</b>	<b>115,335</b>	<b>727</b>	<b>0.63</b>
<b>PRINCIPAL SERVICES:</b>					
Salaries	1,087,950	1,072,097	1,132,545	60,448	5.64
Benefits	759,696	803,575	772,088	(31,487)	(3.92)
Purchased Professional Svcs	700	700	1,165	465	66.43
Purchased Property Svcs	-	-	-	-	N/A
Other Professional Svcs	7,300	7,300	6,300	(1,000)	(13.70)
Supplies and Textbooks	15,875	15,875	15,625	(250)	(1.57)
Dues and Memberships	5,000	5,000	5,150	150	3.00
<b>TOTAL PRINCIPAL SVCS:</b>	<b>1,876,521</b>	<b>1,904,547</b>	<b>1,932,873</b>	<b>28,326</b>	<b>1.49</b>
<b>TOTAL ADMINISTRATION:</b>	<b>3,133,563</b>	<b>3,126,766</b>	<b>3,193,548</b>	<b>66,782</b>	<b>2.14</b>
<b>2400 SUPPORT SERVICES - PUPIL HEALTH</b>					
<b>MEDICAL SERVICES</b>					
Purchased Professional Svcs	5,400	5,400	5,400	-	0.00
<b>TOTAL MEDICAL SVCS:</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>	<b>-</b>	<b>0.00</b>
<b>DENTAL SERVICES</b>					
Purchased Professional Svcs	980	980	980	-	0.00
Supplies	50	50	50	-	0.00
<b>TOTAL DENTAL SERVICES:</b>	<b>1,030</b>	<b>1,030</b>	<b>1,030</b>	<b>-</b>	<b>0.00</b>
<b>NURSING SERVICES</b>					
Salaries	361,190	344,226	360,873	16,647	4.84
Benefits	249,674	238,503	250,065	11,562	4.85
Other Purchased Svcs	150	150	150	-	0.00
Supplies and Textbooks	15,600	23,600	15,600	(8,000)	(33.90)
<b>TOTAL NURSING SERVICES:</b>	<b>626,614</b>	<b>606,479</b>	<b>626,688</b>	<b>20,209</b>	<b>3.33</b>
<b>TOTAL PUPIL HEALTH SERVICES:</b>	<b>633,044</b>	<b>612,909</b>	<b>633,118</b>	<b>20,209</b>	<b>3.30</b>

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
**BUDGET 2022-23**  
**EXPENDITURE DETAIL BY FUNCTION**

EXPENDITURES	2021-22 BUDGET	2021-22 PROJECTED	2022-23 BUDGET	DIFFERENCE	PERCENT CHANGE
<b>2500 BUSINESS SERVICES</b>					
Salaries	311,179	306,419	315,610	9,191	3.00
Benefits	215,312	246,882	219,286	(27,596)	(11.18)
Purchased Professional Svcs	45,000	45,000	45,000	-	0.00
Purchased Property Svcs	4,435	4,435	4,435	-	0.00
Other Purchased Svcs	4,600	1,000	2,500	1,500	150.00
Supplies and Textbooks	5,470	5,470	5,470	-	0.00
Dues and Memberships	900	900	900	-	0.00
<b>TOTAL BUSINESS SERVICES:</b>	<b>586,896</b>	<b>610,106</b>	<b>593,201</b>	<b>(16,905)</b>	<b>(2.77)</b>
<b>2600 OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>					
MAINTENANCE SERVICES					
Salaries	1,480,907	1,438,467	1,565,692	127,225	8.84
Benefits	993,651	948,505	990,363	41,858	4.41
Purchased Professional Svcs	-	-	-	-	N/A
Purchased Property Svcs	411,913	410,202	403,463	(6,739)	(1.64)
Other Purchased Svcs	246,144	278,891	299,200	20,309	7.28
Utilities	599,150	521,000	521,000	-	0.00
Supplies	207,650	207,650	207,650	-	0.00
Equipment	35,200	35,200	15,355	(19,845)	(56.38)
Dues and Memberships	223	223	223	-	0.00
<b>TOTAL MAINTENANCE SERVICES:</b>	<b>3,974,838</b>	<b>3,840,138</b>	<b>4,002,946</b>	<b>162,808</b>	<b>4.24</b>
CROSSING GUARDS / SCHOOL RESOURCE OFFICER (SRO)					
Purchased Professional Svcs	122,250	122,250	118,000	(4,250)	(3.48)
<b>TOTAL CROSSING GUARDS / SRO:</b>	<b>122,250</b>	<b>122,250</b>	<b>118,000</b>	<b>(4,250)</b>	<b>(3.48)</b>
<b>TOTAL OPERATION &amp; MAINTENANCE SERVICES:</b>	<b>4,097,088</b>	<b>3,962,388</b>	<b>4,120,946</b>	<b>158,558</b>	<b>4.00</b>
<b>2700 STUDENT TRANSPORTATION</b>					
Salaries	213,430	203,295	208,055	4,760	2.34
Benefits	152,351	147,240	157,369	10,129	6.88
Purchased Professional Svcs	4,500	4,500	4,500	-	0.00
Purchased Property Svcs	75,000	70,620	63,950	-	0.00
Other Purchased Svcs	1,427,650	1,427,650	1,462,580	34,930	2.45
Supplies and Textbooks	10,100	55,100	62,100	7,000	12.70
Equipment	-	-	-	-	N/A
Dues and Memberships	110	110	110	-	0.00
<b>TOTAL STUDENT TRANSPORTATION:</b>	<b>1,883,141</b>	<b>1,908,515</b>	<b>1,958,664</b>	<b>50,149</b>	<b>2.63</b>
<b>2800 SUPPORT SERVICES - CENTRAL</b>					
TECHNOLOGY SERVICES					
Salaries	437,182	481,215	497,054	15,839	3.29
Benefits	330,110	326,863	339,600	12,737	3.90
Purchased Professional Svcs	82,000	82,000	97,000	15,000	18.29
Purchased Property Svcs	30,000	30,000	30,000	-	0.00
Other Purchased Svcs	3,000	3,000	2,000	(1,000)	(33.33)
Supplies and Textbooks	18,400	34,395	18,400	(15,995)	(46.50)
Software	235,000	235,000	261,500	26,500	11.28
Equipment	416,000	34,154	164,437	130,283	381.46
Dues and Memberships	200	200	200	-	0.00
<b>TOTAL TECHNOLOGY SERVICES:</b>	<b>1,551,892</b>	<b>1,226,827</b>	<b>1,410,191</b>	<b>183,364</b>	<b>14.95</b>
FEDERAL TECHNOLOGY SERVICES					
Equipment	-	250,000	125,000	(125,000)	(50.00)
<b>TOTAL FEDERAL TECHNOLOGY SERVICES:</b>	<b>-</b>	<b>250,000</b>	<b>125,000</b>	<b>(125,000)</b>	<b>(50.00)</b>

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
**BUDGET 2022-23**  
**EXPENDITURE DETAIL BY FUNCTION**

EXPENDITURES	2021-22 BUDGET	2021-22 PROJECTED	2022-23 BUDGET	DIFFERENCE	PERCENT CHANGE
HUMAN RESOURCES					
Salaries	32,864	32,390	33,362	972	3.00
Benefits	22,797	22,262	23,087	825	3.71
Purchased Professional Svcs	1,550	1,550	1,550	-	0.00
Supplies	-	-	-	-	N/A
Dues and Memberships	330	330	330	-	0.00
TOTAL HUMAN RESOURCES	57,541	56,532	58,329	1,797	3.18
<b>TOTAL SUPPORT SERVICES - CENTRAL:</b>	<b>1,609,433</b>	<b>1,533,359</b>	<b>1,593,520</b>	<b>60,161</b>	<b>3.92</b>
<b>2900 OTHER SUPPORT SERVICES</b>					
Other Purchased Services	27,400	27,400	27,400	-	0.00
<b>TOTAL OTHER SUPPORT SERVICES:</b>	<b>27,400</b>	<b>27,400</b>	<b>27,400</b>	<b>-</b>	<b>0.00</b>
<b>TOTAL 2000 - SUPPORT SERVICES</b>	<b>15,342,297</b>	<b>15,234,892</b>	<b>15,604,392</b>	<b>369,500</b>	<b>2.43</b>
<b>3200 STUDENT ACTIVITIES</b>					
SCHOOL SPONSORED STUDENT ACTIVITIES					
Salaries	108,210	111,817	117,117	5,300	4.74
Benefits	46,086	47,623	50,254	2,631	5.52
PAC Purchased Professional Svcs	2,000	2,000	18,040	16,040	802.00
Other Purchased Svcs	11,230	11,230	11,010	(220)	(1.96)
PAC Supplies	2,500	2,500	2,500	-	0.00
Student Activities Supplies	1,000	1,000	1,000	-	0.00
PAC Equipment	26,000	26,000	21,000	(5,000)	(19.23)
Dues and Memberships	4,820	4,820	4,730	(90)	(1.87)
	201,846	206,990	225,651	18,661	9.02
ATHLETICS					
Salaries	467,069	473,694	486,139	12,445	2.63
Benefits	242,469	243,584	229,607	(13,977)	(5.74)
Purchased Professional Svcs	62,000	62,000	62,000	-	0.00
Purchased Property Svcs	20,000	20,000	20,000	-	0.00
Other Purchased Svcs	54,750	54,773	54,750	(23)	(0.04)
Supplies	62,000	62,000	62,000	-	0.00
Equipment	-	-	4,996	4,996	N/A
Dues and Memberships	10,000	10,000	10,000	-	0.00
TOTAL ATHLETICS:	918,288	926,051	929,492	3,441	0.37
<b>TOTAL STUDENT ACTIVITIES:</b>	<b>1,120,134</b>	<b>1,133,041</b>	<b>1,155,143</b>	<b>22,102</b>	<b>1.95</b>
<b>3300 COMMUNITY SERVICES</b>					
Grants to Community Organizations	6,000	6,000	6,000	-	0.00
<b>TOTAL COMMUNITY SERVICES:</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>	<b>0.00</b>
<b>3400 SCHOLARSHIPS AND AWARDS</b>					
Student Scholarships and Awards	1,750	1,750	1,750	-	0.00
<b>TOTAL SCHOLARSHIPS AND AWARDS:</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>	<b>-</b>	<b>0.00</b>
<b>TOTAL 3000 - NON-INSTRUCTIONAL SERVICES</b>	<b>1,127,884</b>	<b>1,140,791</b>	<b>1,162,893</b>	<b>22,102</b>	<b>1.94</b>
<b>5000 OTHER FINANCING USES</b>					
DEBT SERVICE					
Interest Payments	217,820	217,820	193,757	(24,063)	(11.05)
Principal Payments	1,675,000	1,675,000	1,955,000	280,000	16.72
TOTAL DEBT SERVICE:	1,892,820	1,892,820	2,148,757	255,937	13.52

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
**BUDGET 2022-23**  
**EXPENDITURE DETAIL BY FUNCTION**

<b>EXPENDITURES</b>	<b>2021-22 BUDGET</b>	<b>2021-22 PROJECTED</b>	<b>2022-23 BUDGET</b>	<b>DIFFERENCE</b>	<b>PERCENT CHANGE</b>
FUND TRANSFERS					
Transfer to Capital Reserve	3,888,075	3,888,075	3,431,723	(456,352)	(11.74)
Transfer to Food Service	-	320,000	-	(320,000)	(100.00)
TOTAL FUND TRANSFERS:	<u>3,888,075</u>	<u>4,208,075</u>	<u>3,431,723</u>	<u>(776,352)</u>	<u>(18.45)</u>
BUDGETARY RESERVE					
Other Financing Uses	480,000	-	480,000	480,000	N/A
TOTAL BUDGETARY RESERVE:	<u>480,000</u>	<u>-</u>	<u>480,000</u>	<u>480,000</u>	<u>N/A</u>
<b>TOTAL 5000 - OTHER FINANCING USES</b>	<b><u>6,260,895</u></b>	<b><u>6,100,895</u></b>	<b><u>6,060,480</u></b>	<b><u>(40,415)</u></b>	<b><u>(0.66)</u></b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES:</b>	<b><u>56,943,696</u></b>	<b><u>56,825,297</u></b>	<b><u>58,301,968</u></b>	<b><u>1,476,671</u></b>	<b><u>2.60</u></b>
<b>CHANGE IN FUND BALANCE:</b>	<b>(1,518,165)</b>	<b>(1,182,017)</b>	<b>(800,706)</b>		

# **CAPITAL RESERVE BUDGET DETAIL**

2021-22 THROUGH 2026-27

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
2021-22 THROUGH 2026-27 CAPITAL RESERVE BUDGET

Project Location and Description	Note 1	Note 2				
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>Beginning Balance (acct 32-0850)</b>	2,286,363	2,684,938	3,056,861	5,736,232	8,208,561	11,007,145
<b>Revenue</b>						
Transfer from General Fund - Note 3	0	0	0	0	0	0
Transfer from General Fund due to debt reduction	3,888,075	3,431,723	3,433,871	3,431,329	3,434,584	3,433,149
Interest Earnings	2,000	5,000	5,000	10,000	10,000	10,000
<b>Total Fund Available for Projects:</b>	6,176,438	6,121,661	6,495,732	9,177,561	11,653,145	14,450,294
<b>Total Expenditures</b>	3,491,500	3,064,800	759,500	969,000	646,000	646,000
<b>Ending Balance</b>	2,684,938	3,056,861	5,736,232	8,208,561	11,007,145	13,804,294

**Notes**

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

**FS** - Feasibility Study, project also reviewed as part of Study  
**CC** - Critical Capital projects

Long-Range Planning - FS	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Professional Services - TBD	500,000	500,000	500,000	500,000	500,000	500,000
Total:	500,000	500,000	500,000	500,000	500,000	500,000

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
2021-22 THROUGH 2026-27 CAPITAL RESERVE BUDGET

<b>Outside Athletic Master Plan</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
Principal and Interest on Field 2 Borrowing	2,048,200					
Stage 4 Projects - per Field Study						
Practice Football Field Renovation				30,000		
Lights on Varsity Softball Field				203,000		
Renovate Stadium Fieldhouse - FS						
Turf Repl. \$430-450,000 est per field 2029-2031						
Total:	2,048,200	0	0	233,000	0	0

<b>Hans Herr Elementary</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
Paint media center - FS						
Install Sound baffles in the gym						
Replace cooling tower		95,000	CC			
Upgrade video camera system - FS						
Install cameras bus loop, playground, 3rd gr - FS						
Replace both boilers - FS		125,000	CC			
Painting and sealing - FS						
Roof repairs and renovation - FS	10,000	10,000	10,000	10,000	10,000	10,000
Total:	10,000	230,000	10,000	10,000	10,000	10,000

<b>Martin Meylin Middle School</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
Replace the front entry steps and concrete landing - FS						
Grand Hallway floor replacement - FS				90,000		
Paint the LGI Room - FS						
Replace water softeners - FS		25,000	CC			
Replace cooling tower		95,000	CC			
Replace gym lobby doors and hardware - FS						
Rebuild the McQuay chiller - FS		45,000	CC			
Roof repairs and renovations - FS		1,600,000	CC			
Siemens panel upgrade	10,000	10,000	10,000	10,000	10,000	10,000
Total:	10,000	1,775,000	10,000	100,000	10,000	10,000



**LAMPETER-STRASBURG SCHOOL DISTRICT**  
2021-22 THROUGH 2026-27 CAPITAL RESERVE BUDGET

<b>High School</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
Replace lights (Rm: 227,229,231,233,234,236) - FS						
Repair terrazzo floor in several areas - FS						
Replace building loop hot water heater - FS						
Lower brick wall by band entry - FS						
Replace cooling tower - FS		95,000	CC			
Plaster repairs	3,000	3,000	3,000	3,000	3,000	3,000
Roof repairs and maintenance - FS	10,000	10,000	10,000	10,000	10,000	10,000
Rebuild Trane Chiller - FS		70,000	CC			
Siemens panel upgrade	155,000					
Total:	168,000	178,000	13,000	13,000	13,000	13,000

<b>Strasburg Elementary - FS</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
Roof Maintenance - FS	5,000	5,000	5,000	5,000	5,000	5,000
Playground repairs and mulch - FS	5,000	5,000	5,000	5,000	5,000	5,000
Re-gasket boiler - FS			10,000			
Total:	10,000	10,000	20,000	10,000	10,000	10,000

<b>Lampeter Elementary</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
Roof maintenance - FS	5,000	5,000	5,000	5,000	5,000	5,000
Replace Florida Heat Pumps - FS	40,000	40,000	50,000	50,000	50,000	50,000
Upgrade video camera system - FS						
Concrete work - FS						
Playground poured rubber surface	189,000					
Total:	234,000	45,000	55,000	55,000	55,000	55,000

<b>Walnut Run Elementary - FS</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
Repoint foundation and brickwork - FS			36,000			
Total:	0	0	36,000	0	0	0

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
2021-22 THROUGH 2026-27 CAPITAL RESERVE BUDGET

<b>Campus</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
Repair curbing and asphalt in front of MM - FS		40,000				
Maintenance building roof repairs - FS						
Sidewalk repair	10,000	10,000	10,000	10,000	10,000	10,000
Line painting			5,000			
Admin Building roof renovations - FS		50,000	CC			
Domestic water booster pumps (4)	140,000					
Roadway and parking lot asphalt repairs	20,000	100,000	20,000	20,000	20,000	20,000
Asphalt Walkway to ball fields			30,000			
Total:	170,000	200,000	65,000	30,000	30,000	30,000

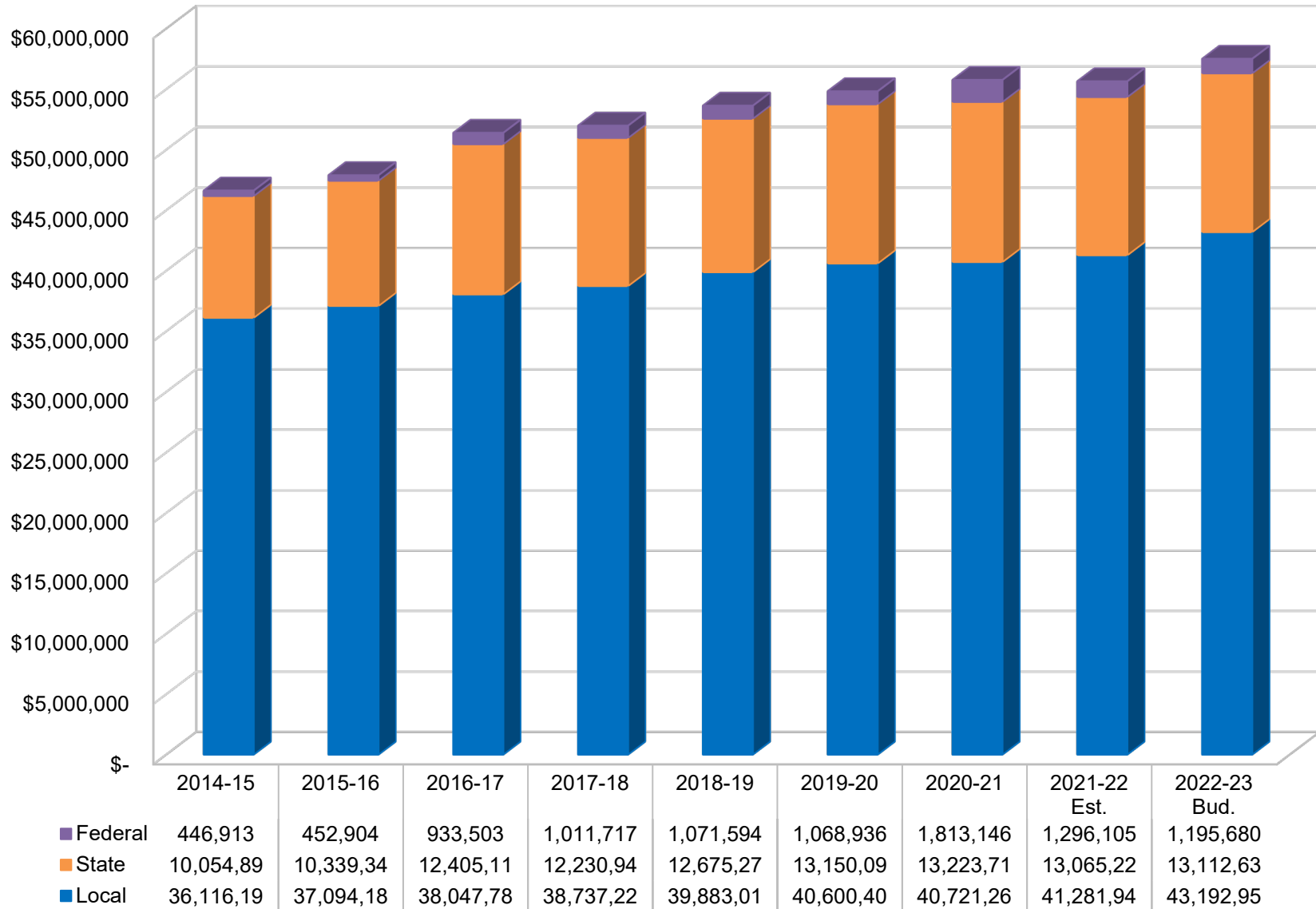
<b>Technology Projects</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
Field wireless connection - FS		6,100				
Field cameras - FS		3,200				
WAN Upgrade - FS	25,000	25,000				
Audio system replacement in the PAC - FS	TBD					
Card access to outside buildings and lights - FS						
Network switches and wireless access points	270,000	ESSER				
Wireless replacement to Strasburg Elem - FS	3,800					
Total:	298,800	34,300	0	0	0	0

**LAMPETER-STRASBURG SCHOOL DISTRICT**  
2021-22 THROUGH 2026-27 CAPITAL RESERVE BUDGET

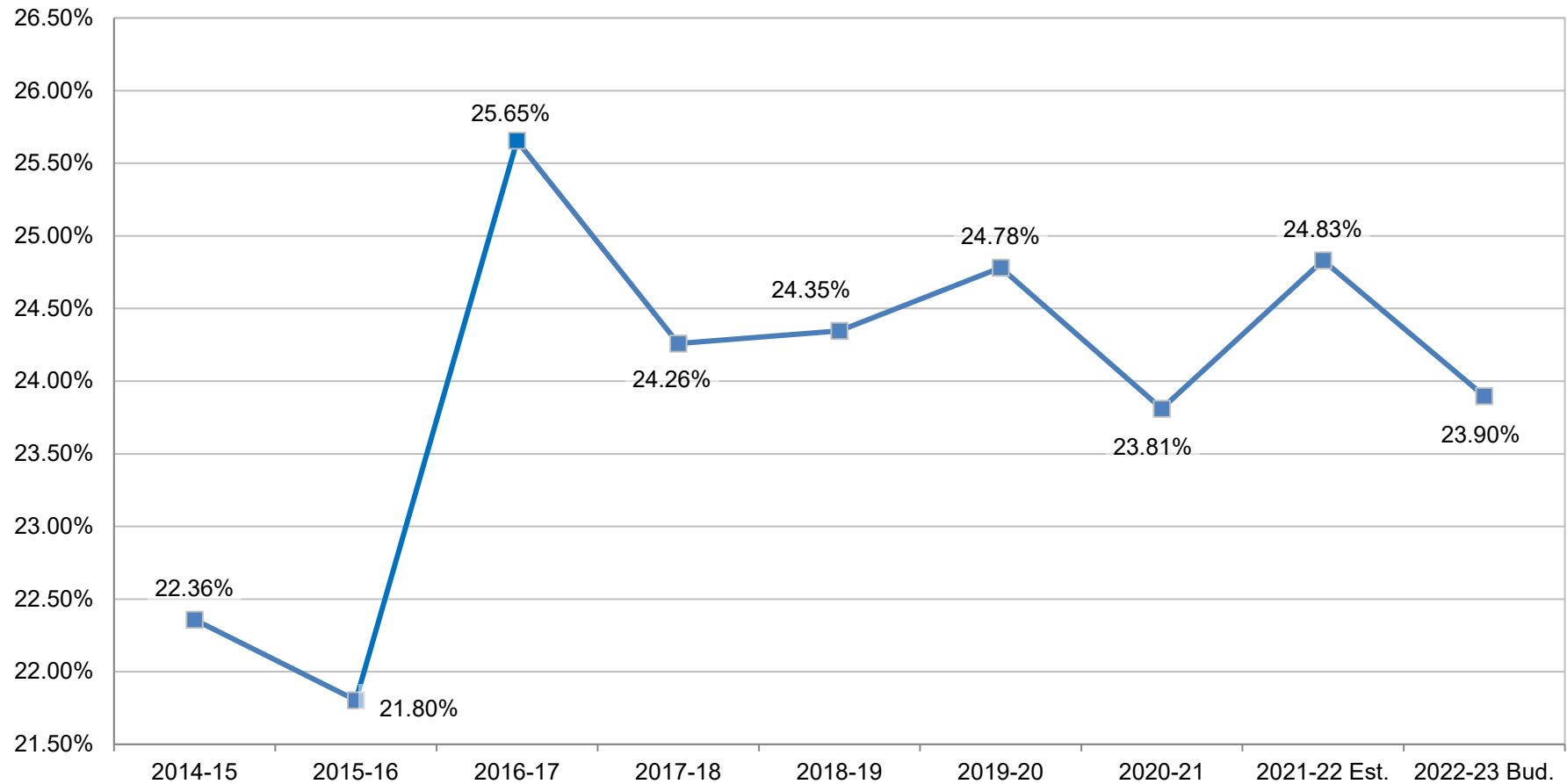
<b>Cafeteria Projects</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
<b>Lampeter Elementary</b>						
Replace freezer compressor		7,500				
Replace refrigerator compressor			7,500			
<b>Hans Herr</b>						
Replace one roll-through refrigerator		8,000				
Replace two roll through warmers	8,000	8,000				
<b>Martin Meylin</b>						
Replace roll-through refrigerator		8,000				
Add a second walk-in freezer - FS			25,000			
Replace compressor in freezer & refrigerator		15,000				
<b>High School</b>						
Replace two old milk coolers	5,000	5,000				
Replace two roll-through refrigerators	8,000	8,000				
Replace roll-through warmer	7,500					
Replace compressor in walk-in cooler & freezer		15,000				
<b>All Kitchens</b>						
Preventive maintenance on equipment	14,000	18,000	18,000	18,000	18,000	18,000
<b>Total Cafeteria Projects:</b>	<b>42,500</b>	<b>92,500</b>	<b>50,500</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
<b>Total Capital Reserve Project Costs:</b>	<b>3,491,500</b>	<b>3,064,800</b>	<b>759,500</b>	<b>969,000</b>	<b>646,000</b>	<b>646,000</b>
<b>Ending Fund Balance:</b>	<b>2,684,938</b>	<b>3,056,861</b>	<b>5,736,232</b>	<b>8,208,561</b>	<b>11,007,145</b>	<b>13,804,294</b>

# **APPENDIX**

## REVENUE BY FUNDING SOURCE

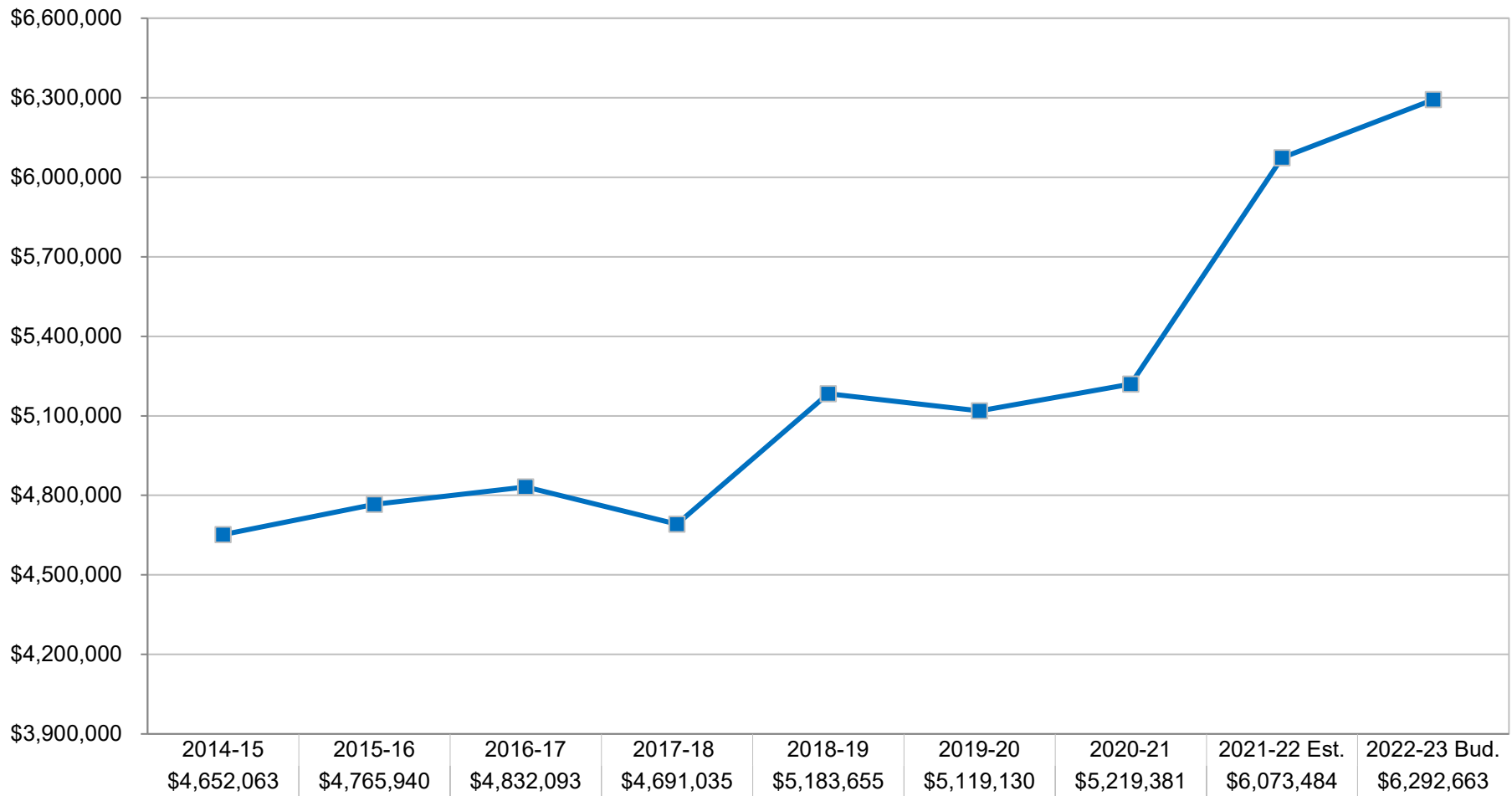


## STATE REVENUE AS A PERCENTAGE OF TOTAL EXPENDITURES



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

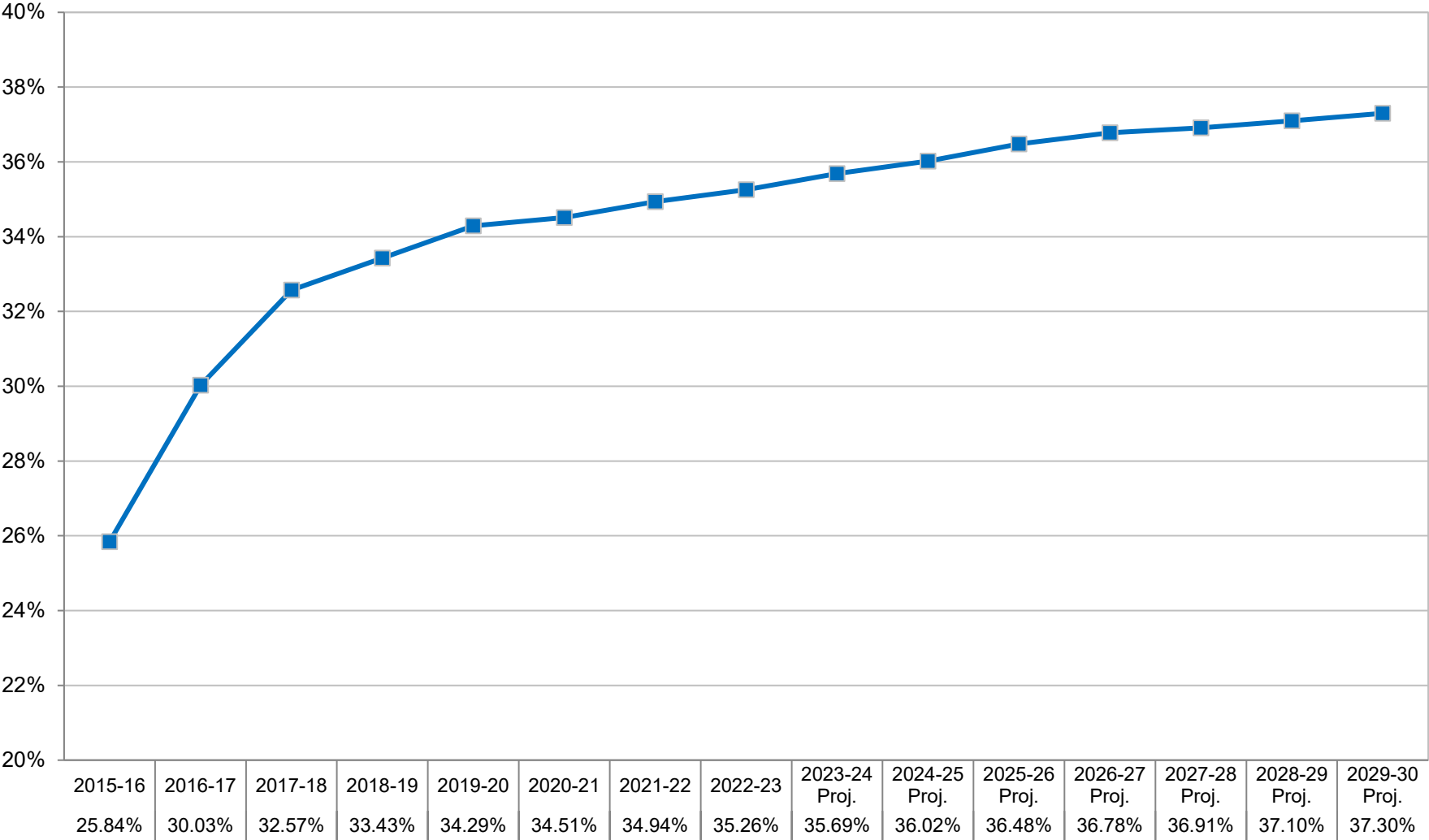
## CHANGES IN HEALTH CARE EXPENSE



\* Average annual percent increase for above is 4.01%.

Employees on the L-S plan contribute approximately 5% – 13% to the total cost of the health plan

# PSERS EMPLOYER CONTRIBUTION RATES



\* The state's share of the retirement contribution is received as a subsidy to the district and is 50% of the total expense



## INDEX AND MILLAGE RATE INCREASE HISTORY

	Fiscal Year										Averages	
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	10 Year	5 Year
Act 1 Base Index	1.70	1.70	2.10	1.90	2.40	2.50	2.40	2.30	2.60	3.00	2.26	2.56
Act 1 Adjusted Index for L-S	1.70	2.00	2.50	2.20	2.80	2.90	2.80	2.70	3.00	3.50	2.61	2.98
Percent Increase in L-S Millage	1.70	*1.90	0.90	1.30	1.90	1.50	1.50	1.70	0.00	1.90	1.43	1.32
Avg Increase Lancaster County Districts	2.36	2.16	2.03	1.71	2.79	2.22	2.15	2.15	0.87	1.75	2.02	1.83

10 out of 10 years - L-S was below or at the index  
9 out of 10 years - L-S was below the county average

\* 1.26% net increase when factoring in elimination of the per capita tax

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

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

## LANCASTER COUNTY SCHOOL DISTRICTS

### EXPENDITURES PER PUPIL - 2020-21

DISTRICT	INSTRUCTION 1000 RANK		SUPPORT SVCS 2000 RANK		NON-INSTR SVCS 3000 RANK		FACILITIES-CAP 4000 RANK		OTHER 5000 RANK		TOTAL RANK	
Cocalico	\$ 12,904.10	14	\$ 5,924.75	13	\$ 344.26	10	\$ -	1	\$ 1,564.41	4	\$ 20,737.51	12
Columbia	\$ 12,213.83	12	\$ 5,600.97	11	\$ 254.56	4	\$ 3.80	12	\$ 3,993.11	16	\$ 22,066.26	13
Conestoga Valley	\$ 12,302.36	13	\$ 4,552.31	2	\$ 402.32	14	\$ 0.95	11	\$ 1,432.43	2	\$ 18,690.36	7
Donegal	\$ 11,551.22	7	\$ 4,813.58	5	\$ 253.14	3	\$ -	1	\$ 2,028.93	6	\$ 18,646.87	6
Elanco	\$ 11,966.91	10	\$ 7,867.44	15	\$ 433.58	15	\$ 72.08	14	\$ 2,260.08	10	\$ 22,600.09	14
Elizabethtown	\$ 11,467.21	6	\$ 5,075.50	6	\$ 289.10	7	\$ -	1	\$ 1,397.83	1	\$ 18,229.64	4
Ephrata	\$ 9,984.27	2	\$ 5,327.77	9	\$ 362.93	12	\$ -	1	\$ 1,692.35	5	\$ 17,367.32	1
Hempfield	\$ 12,030.99	11	\$ 4,744.21	3	\$ 263.29	6	\$ -	1	\$ 1,439.07	3	\$ 18,477.56	5
<b>L-S</b>	<b>\$11,672.56</b>	<b>9</b>	<b>\$ 5,118.04</b>	<b>8</b>	<b>\$ 354.12</b>	<b>11</b>	<b>\$ -</b>	<b>1</b>	<b>\$ 2,493.76</b>	<b>13</b>	<b>\$19,638.47</b>	<b>10</b>
Lancaster	\$ 14,000.80	15	\$ 7,531.21	14	\$ 222.60	1	\$ 77.49	15	\$ 2,141.41	9	\$ 23,973.50	15
Manheim Central	\$ 11,251.11	5	\$ 5,424.49	10	\$ 388.03	13	\$ -	1	\$ 2,097.03	8	\$ 19,160.66	8
Manheim Twp	\$ 9,715.10	1	\$ 5,114.70	7	\$ 245.03	2	\$ 11.25	13	\$ 2,580.49	14	\$ 17,666.57	3
Penn Manor	\$ 10,590.06	3	\$ 4,431.52	1	\$ 256.94	5	\$ -	1	\$ 2,271.79	11	\$ 17,550.31	2
Pequea Valley	\$ 14,492.17	16	\$ 8,712.40	16	\$ 519.09	16	\$ -	1	\$ 2,064.88	7	\$ 25,788.55	16
Solanco	\$ 10,913.35	4	\$ 5,665.07	12	\$ 339.02	9	\$ -	1	\$ 2,461.02	12	\$ 19,378.46	9
Warwick	\$ 11,612.00	8	\$ 4,780.63	4	\$ 336.65	8	\$ 175.78	16	\$ 3,640.89	15	\$ 20,545.95	11
County Average	\$ 11,791.75		\$ 5,667.79		\$ 329.04		\$ 21.33		\$ 2,222.47		\$ 20,032.38	

*The average cost per pupil for Lancaster County School Districts was \$20,032.38*

## FIVE-YEAR BUDGET PROJECTIONS

	2021-2022		2022-23		Projected				
	Budget	Estimate	Budget	Factor	2023-24	2024-25	2025-26	2026-27	Notes
Property Taxes	37,660,372	37,830,715	38,876,718	0.85%	39,941,448	41,035,512	42,159,719	43,314,901	0.85% Assessment Growth 1.9% Tax Increase
Earned Income Tax	3,400,000	3,550,000	3,620,000	2.90%	3,724,980	3,833,004	3,944,161	4,058,542	
* Gain / Loss on Investments	-	(950,000)	(175,000)		-	320,000	485,000	320,000	
Other Local Revenues	882,185	851,233	871,233		871,233	871,233	871,233	871,233	
Basic Ed Subsidy	4,492,124	4,510,000	4,555,000	2.00%	4,646,100	4,739,022	4,833,802	4,930,478	
Special Ed Subsidy	1,473,252	1,535,000	1,550,000	1.00%	1,565,500	1,581,155	1,596,967	1,612,937	
Transportation Subsidy	762,450	746,406	753,870	1.50%	765,178	776,656	788,306	800,131	
Soc. Sec. Reimb.	893,356	842,182	869,870		927,412	955,234	983,891	1,013,408	Tied to Wages
PSERS Reimb.	4,089,932	4,079,266	4,232,413		4,477,945	4,654,930	4,855,808	5,042,612	Tied to Wages & PSERS Est. Rates
Other State Revenues	1,306,892	1,352,373	1,151,478		1,121,878	1,121,878	1,121,878	1,121,878	
Federal Programs	464,968	612,212	601,800		601,800	601,800	601,800	601,800	
ESSER COVID Funds	-	683,893	593,880		593,880	-	-	-	
<b>Total Revenue</b>	<b>55,425,531</b>	<b>55,643,280</b>	<b>57,501,262</b>		<b>59,237,354</b>	<b>60,490,424</b>	<b>62,242,565</b>	<b>63,687,920</b>	
<i>Percent Increase</i>					3.0%	2.1%	2.9%	2.3%	
Wages	23,760,958	23,574,828	24,485,098	3.00%	25,219,651	25,976,241	26,755,528	27,558,194	
Social Security	1,812,605	1,736,821	1,800,799		1,854,823	1,910,468	1,967,782	2,026,815	Tied to Wages
PSERS	8,179,863	8,158,532	8,490,712		8,955,889	9,309,859	9,711,615	10,085,224	Tied to Wages & PSERS Est. Rates
Health Insur.	6,340,945	6,073,484	6,292,663	4.00%	6,544,370	6,806,145	7,078,391	7,361,527	
Other Benefits	508,898	655,617	605,484		613,115	620,926	628,924	637,114	
Special Ed	2,580,730	2,855,142	3,038,192	5.00%	3,190,101	3,349,606	3,517,087	3,692,941	
Transportation	1,397,185	1,397,185	1,432,115		1,467,918	1,511,956	1,557,315	1,604,034	Based on Contract thru 2023-34
Charter Tuition	1,252,300	1,316,175	1,320,702	5.00%	1,374,237	1,430,449	1,489,471	1,551,445	
Other Services	2,416,733	2,544,256	2,600,041		2,611,896	2,624,344	2,637,414	2,651,138	
Supplies, Books, Software	1,038,561	1,046,590	1,050,538		1,050,538	1,050,538	1,050,538	1,050,538	
Energy & Fuel	599,150	566,000	573,000		573,000	573,000	573,000	573,000	
Textbook Adoptions	228,840	228,840	32,000		32,000	301,000	25,000	80,000	Per Long Range Plan
Equipment, Dues and Fees	566,033	570,933	520,144		520,144	520,144	520,144	520,144	
Debt Service	1,892,820	1,892,820	2,148,757		2,146,679	2,149,040	2,145,828	2,147,054	
* Budgetary Reserve	480,000	-	480,000		480,000	480,000	480,000	480,000	
Capital Reserve Transfer	3,888,075	3,888,075	3,431,723		3,433,871	3,431,329	3,434,584	3,433,149	
* Food Service Transfer	-	320,000	-		-	-	-	-	
<b>Total Expenditures</b>	<b>56,943,696</b>	<b>56,825,297</b>	<b>58,301,968</b>		<b>60,068,232</b>	<b>62,045,045</b>	<b>63,572,621</b>	<b>65,452,317</b>	
<i>Percent Increase</i>					3.0%	3.3%	2.5%	3.0%	
<b>Operating Balance</b>	<b>(1,518,165)</b>	<b>(1,182,017)</b>	<b>(800,706)</b>		<b>(830,878)</b>	<b>(1,554,621)</b>	<b>(1,330,056)</b>	<b>(1,764,397)</b>	
* <b>Adjusted Operating Balance</b>	<b>(1,038,165)</b>	<b>87,983</b>	<b>(145,706)</b>		<b>(350,878)</b>	<b>(1,394,621)</b>	<b>(1,335,056)</b>	<b>(1,604,397)</b>	

# CATEGORY DESCRIPTIONS

**Salaries** – Includes administrative, instructional, support, custodial and clerical wages.

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

**Purchased Professional Services** – Includes contracted professionals such as legal, audit, psychologists, architects, professional speakers and computer services.

**Purchased Property Services** – Covers repairs of all machinery, equipment and furniture. Also includes lawn care services, water, sewer and construction services.

**Other Purchased Services** – Includes amounts paid for services other than professional, technical and purchased property services: telephone and postage, bus/van transportation, printing, travel, professional development, district-wide insurances and student tuition to other schools.

**Supplies and Textbooks** – Includes supplies, textbooks, electricity, natural gas, oil and gasoline.

**Equipment** – Includes the purchase of new and replacement equipment.

**Other Objects** – Covers memberships and dues, community service grants and debt interest.

**Other Financing Uses** – Includes debt principal, fund transfers and budgetary reserve.