
LAMPETER-STRASBURG SCHOOL DISTRICT



**2016-2017
Final Budget**

KEVIN S. PEART, ED.D.
Superintendent

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May 18, 2016

Dear Resident of the Lampeter-Strasburg School District:

Following numerous hours of review and deliberation, we are able to present to you the proposed budget for the 2016-2017 school year. Creating a school district budget continues to be a daunting task. The uncertainty surrounding State education funding, as well as the economic climate, adds to the complexity of drafting a budget.

In an effort to communicate the financial challenges facing the District, the Board of School Directors held a Community Engagement Meeting a few 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 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 once again earned a National Silver Medal from U.S. News & World Report. L-S ranked 62nd in the state (out of 676 public high schools) and 1,918th nationally (out of 28,561 public high schools).

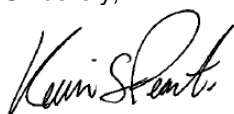
We continue to include student activity fees as a condition for high school students participating in an extracurricular activities or interscholastic athletics. We have also added additional corporate sponsorships of athletic fields and facilities at which public events are held. Both of these recommendations 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 in both English/Language Arts and Mathematics at a number of different grade levels across the District. Additionally, technology resources continue to be added at all levels for students to ensure that they are appropriately prepared for college and careers following graduation from high school. We also continue to implement staged recommendations included in our Outdoor Athletic Campus Enhancement Master Plan that provides for updated playing surfaces and facilities for our students, student athletes, and community alike.

While the financial concerns will be with us well into the future, our purpose, our focus, and our mission remains 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 real estate tax increase of 1.9% for 2016-2017. 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
BUDGET 2016-2017**

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LAMPETER-STRASBURG SCHOOL DISTRICT

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Jamie P. Raum, Principal
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Eric D. Spencer, 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.

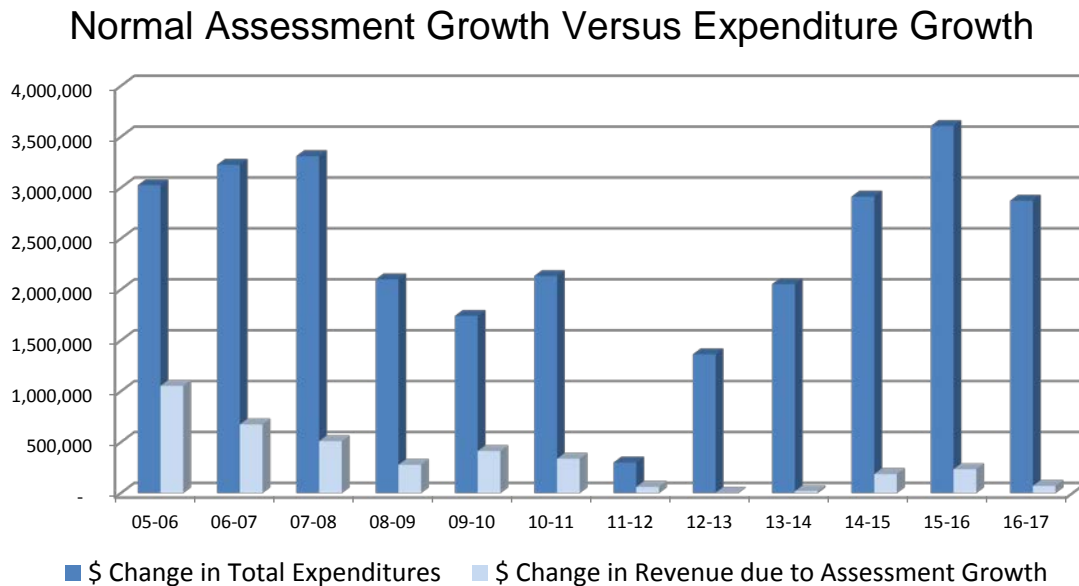
LAMPETER-STRASBURG SCHOOL DISTRICT
 Budget 2016-2017
BUDGET MESSAGE

BUDGET PRESENTATION

The Budget of the Lampeter-Strasburg School District for the fiscal year 2016-17 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 2016-17 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. 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 Lampeter-Strasburg. Unfortunately, this is not the case. The chart below illustrates the gap between the growth in taxable real estate assessments and growth in expenditures.



Even though the economy appears to be in recovery, there has been minimal building construction and property improvements leading to very low growth in taxable assessments. Compounding this factor is the depreciation of property values which has led to successful property assessment appeals and an erosion of the tax base. As illustrated in the above chart, the gap between expenditure growth and assessment growth continues to be significant.

LAMPETER-STRASBURG SCHOOL DISTRICT

Budget 2016-2017

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Despite the slight growth in taxable assessments, the district has experienced five years of surpluses primarily due to favorable medical claims history, decreases in special education student enrollment in earlier years, a spike 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 within the state mandated index (Act 1 Index).

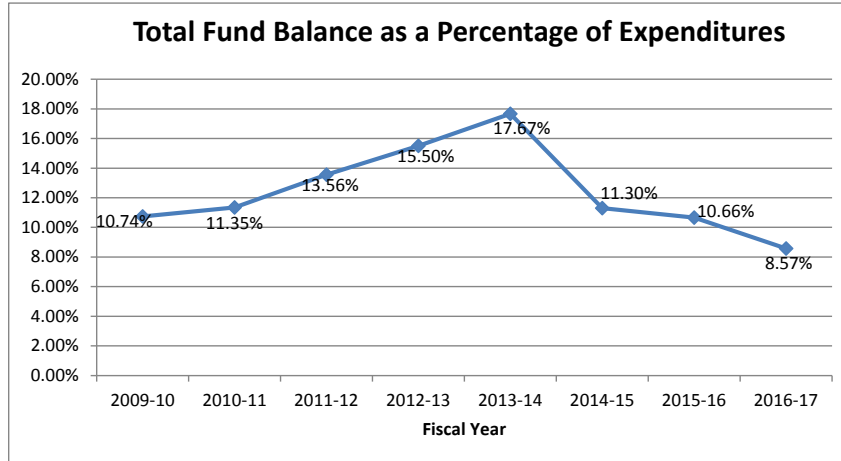
The school district's approach in minimizing the impact of revenue and expenditure imbalances has stabilized the district's financial outlook; however, the district must continue to scrutinize all expenses and also look for new revenue sources. In fact, despite favorable financial outcomes in the five most recent fiscal years, the district is still predicting a continued revenue and expenditure imbalance. If the imbalance continues to grow, it will become increasingly difficult to keep tax increases at or below the Act 1 index. As the district's allowable Act 1 exceptions decline, as they are predicted to do, any future budget deficits that occur after taxing up to the Act 1 index will have to be addressed by cutting the district's educational programs.

A district's fund balance is the total of its accumulated reserves and gives the district an ability to deal with unforeseen expenditure demands. Use of fund balance to fund ongoing district operations is not recommended for the following reasons: bond underwriters and the school finance community suggest that a school district carry a minimum fund balance of 5%, use of fund balance to cover recurring costs creates further reliance upon fund balance in future years, reduction of fund balance eliminates a district's ability to deal with any unforeseen financial demand. Lampeter-Strasburg has demonstrated prudent fiscal management by experiencing deficits in only two of the past 8 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 \$85,000,000 in Capital Assets.

The budgeted decline in fund balance for the 2016-17 fiscal year is \$757,160. A portion of this deficit, \$400,000, will be offset with the use of accumulated retirement stabilization funds. The retirement stabilization funds were designated from the district's overall fund balance in order to soften the impact of the required escalation in the employer's retirement contribution rate. The remaining \$357,160 will come from the district's unassigned fund balance if necessary.

LAMPETER-STRASBURG SCHOOL DISTRICT
Budget 2016-2017
BUDGET MESSAGE

The district's total fund balance has averaged 12.42% over the past 8 years and is reflected in the chart below:



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 2016-17 is 2.8%. 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 request exceptions due to the uncertainty with the 2015-16 Pennsylvania State Budget. Once the state budget was approved, the Board was able to determine that it was not necessary to use the exceptions and made the decision to keep the millage increase below the index. Over the past 8 years, the district's average annual tax increase is 2.28% which is less than the county average of 2.68% over that same time period. In addition, 7 out of the 8 years the district was at or below the Act 1 index and 6 out of 8 years the district was below the county average. (See Appendix A-8)

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 school district.

Two of the major state revenue sources used for educational purposes are the Basic Education and Special Education Subsidies. The district expects to receive a 1.27% increase in the Basic Education Subsidy (\$49,380) and a 2.35% increase in the Special Education subsidy (\$32,500). The retirement subsidy is increasing by 19.37% (\$527,850) due to a mandated increase in the employer contribution rate. The state has been funding approximately 20% of district expenses (see Appendix A-5), leaving the balance of the expenses funded directly by the residents of the district.

LAMPETER-STRASBURG SCHOOL DISTRICT

Budget 2016-2017

BUDGET MESSAGE

Millage Rate Increase – The district budget requires an increase in the real estate millage for 2016-17 of 1.9%. The district's final tax rate for next year is expected to increase from 19.8683 mills to 20.2458 mills, an increase of 0.3775 mills or 1.9%. A taxpayer owning a property valued at \$164,900 will pay an additional \$62 in school taxes in the upcoming 2016-17 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 \$109.

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 Intermediate Unit 13 Financial Comparisons, a collection of financial data assembled annually, Lampeter-Strasburg is ranked 12th in total expenditures per student out of 16 Lancaster County School Districts with 1 being the lowest (fiscal year ending 6/30/15 - see Appendix A-9).

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 school district in controlling its expenditures. As in any business, the school 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 level; implementation of managed health care programs to reduce health insurance costs; 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; use of a performance contract creating a reduction in energy usage; and the periodic bidding of services such as life insurance, disability insurance, banking, copier services, and trash removal. The school 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.

LAMPETER-STRASBURG SCHOOL DISTRICT

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BUDGET MESSAGE

OTHER BUDGET HIGHLIGHTS

TAXABLE REAL ESTATE ASSESSMENT GROWTH RATE - The school 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 0.41% in 2016-17 (see Appendix A-4). It was the district's commercial property growth that allowed the school 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 0.41% increase represents a slight decline over last year's growth rate of 0.70%. This decline is the result of assessment appeals on larger commercial properties eroding some of the growth from new construction.

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, a total of \$1,875,605 in tax dollars is being lost annually by the district through the shifting of a portion of taxable properties to the nontaxable rolls. The total value of property subject to the Act 319 exemption is \$92,641,700.

A LOOK AHEAD - As we pointed out earlier, the fundamental imbalance between revenue and expenditures for public education, is one that we anticipate to continue for years to come. A major factor contributing to this trend is the projected increase in the district's pension contribution rate. Under Act 1, a school district is able to raise its real estate tax rate to compensate for the pension fund increase; however, the district over the past five fiscal years has been able to avoid using Act 1 exceptions to fund these pension increases. Without substantive increases in major revenue line items such as taxable assessments, earned income tax, and state subsidies, the district could be forced to increase the real estate millage rate through the use of state approved Act 1 exceptions. The district may also be forced to evaluate the need for what have historically been considered "core programs." District administration continues to discuss how these core programs are delivered and their priority.

The district, annually, forecasts budgets out five years beginning with the new year budget. 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. The district's long-range projections point to the need to continue to increase the real estate millage rate by the index rate along with a portion of the exceptions that are available. The long-term budget projection found in Appendix A-10 illustrates the difficult financial environment facing the school district over the next four years with real estate millage increases at a projected Act 1 index.

LAMPETER-STRASBURG SCHOOL DISTRICT
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ACADEMIC PERFORMANCE

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

According to Schooldigger.com website, Lampeter-Strasburg School District was ranked 45 out of 577 districts in the state of Pennsylvania in 2014-2015. 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 earned a National Silver Medal from U.S. News & World Report. The report ranks the high school 62th in the state (out of 676 public high schools) and 1,918th nationally (out of 28,561 public high schools).

Lampeter-Strasburg School District met its academic targets in all grades and all schools in 2015. Lampeter-Strasburg High School Keystone Exam scores in Literature, Biology, and Algebra I continue to be among the highest in the county. In 2015, students in grades 3-8 took the new PSSA tests in English Language Arts and Mathematics. These new exams were designed to assess the new Pennsylvania Core Standards. Therefore, PSSA scores for 2015 were considered baseline scores. Student in grades 4 and 8 continued to take the PSSA Science exam.

Baseline PSSA scores were excellent. Growth in academic achievement will be measured moving forward as students continue to take the updated PSSA exams. The chart below provides the percentage of students who scored proficient or advanced on these baseline exams.

2014-2015 PSSA			
Percentage of Students Scoring Advanced and Proficient			
Grade:	English Language Arts	Mathematics	Science
3	83%	60%	88%
4	80%	65%	NA
5	85%	60%	NA
6	81%	63%	NA
7	80%	54%	NA
8	69%	53%	68%

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The following section titled “Summary of Budget Comparisons” will examine major variances between 2015-16 projected account outcomes and the 2016-17 budget.

SUMMARY OF BUDGET COMPARISONS

General educational activities are supported principally by local taxes and state subsidies as reported in the district’s General Fund. The amount of funds anticipated from the various sources and the increase (decrease) over prior year projections are shown in the following tabulation:

REVENUE AND OTHER FUNDING SOURCES	2016-17 BUDGET	% CHANGE FROM 2015-16 PROJECTED	% OF TOTAL BUDGET	% OF TOTAL DIFFERENCE
Local	37,710,890	2.35	75.01	34.47
State	12,117,400	15.73	24.10	65.53
Federal	449,320	0.00	0.89	0.00
Other Financing Sources	0	0.00	0.00	0.00
TOTAL:	50,277,610	5.26	100.00	100.00

The 2.35%, or \$866,560, increase in Local Sources is primarily attributed to a \$690,880, or 2.16%, increase in the amount of real estate tax collections. This is a result of a 1.9% millage increase and a 0.41% increase in total property assessments. Earned income tax revenue is expected to increase by \$63,400 or 2.24% from the 2015-16 estimate.

State funding is expected to increase by 15.73%, or \$1,647,310. State funding for retirement reimbursements is expected to increase by \$527,850. This is an outcome of the increase in the PSERS employer contribution rate increasing from 25.84% of salaries in 2015-16 to 30.03% of salaries in 2016-17. Increases are expected in the Basic Education Funding (1.27% or \$49,380) and Special Education Subsidy (2.35% or \$32,500). A large portion of the total state subsidy increase is due to the district receiving its 2015-16 subsidy in 2016-17, bringing the total Plancon Subsidy to \$983,610. The increase includes an amount that was deferred in 2015-16 as a result of the 2015-16 state budget process.

No increase is anticipated for Federal revenue.

LAMPETER-STRASBURG SCHOOL DISTRICT

Budget 2016-2017

BUDGET MESSAGE

Expenditures and Other Financing Uses of Funds, as budgeted in the General Fund, total \$51,034,770, an increase of 5.96% over estimated 2015-16 expenditures. Changes in levels of expenditures by major object category (see Appendix A-11 for major category definitions) over the preceding fiscal year are as shown below:

A	B	C	D	E
EXPENDITURES & OTHER USES OF FUNDS	2016-17 BUDGET	% CHANGE FROM 2015-16 PROJECTED	% OF TOTAL BUDGET	% OF TOTAL DIFFERENCE
Salaries	21,723,490	2.76	42.57	20.33
Benefits	14,075,190	14.69	27.58	62.79
Salaries & Benefits	35,798,680	7.14	70.15	83.13
Professional Services	2,701,870	(2.37)	5.29	(2.29)
Property Services	928,510	1.87	1.82	0.59
Other Services	3,037,060	0.69	5.95	0.73
Supplies	1,520,980	(6.56)	2.98	(3.72)
Equipment	422,720	0.35	0.83	0.05
Other Objects	938,950	(13.89)	1.84	(5.27)
Other Uses of Funds	5,686,000	15.64	11.14	26.78
TOTAL:	51,034,770	5.96	100.00	100.00

The major expenditures of the Lampeter-Strasburg School District are in the areas of SALARIES AND BENEFITS. The business of education is very labor intensive; therefore, it is not surprising to find that the major appropriation of resources (70.15% - Column D) is in the areas of salaries and benefits.

The primary reason for the 2.76% increase in total SALARIES of \$583,930 is due to a 2.75% wage increase for staff. Other increases include: \$100,000 or 0.47% for educational attainment achieved by the professional staff, \$56,100 or 0.26% for an Autistic Support Professional, and \$28,800 or 0.14% for a 50% Kindergarten Teacher. Retirement and resignation savings of \$157,270 (0.74%) helped to reduce the overall increase to 2.76%.

The BENEFITS category is increasing by 14.69% or \$1,803,140. The two areas causing this increase are the employees' retirement and health insurance benefits. The PSERS employer contribution rate increased from 25.84% to 30.03% of salaries for 2016-17 which added \$1,055,690 to the budget for retirement expense. Health insurance costs are expected to increase by \$659,170, or 13.73%.

The remaining increase in funds needed to finance the district's educational goals is in the area of Professional Services, Property Services, Other Services, Supplies, Equipment, Other Objects, and Other Financing Uses of Funds (see Appendix A-11 for definitions). These expenditures, combined, account for 29.85% of the total budget.

LAMPETER-STRASBURG SCHOOL DISTRICT

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PROFESSIONAL SERVICES decreased by 2.37%, or \$65,720. A decrease of \$114,940 in the special education contract with the Intermediate Unit is the result of reduced enrollment in Intermediate Unit programs in 2016-17. The Hybrid Learning allocation increased by \$40,000.

The increase of 1.87%, or \$17,080, for PURCHASED PROPERTY SERVICES is due to increases in the electricity budget and water/sewer budget.

OTHER PURCHASED SERVICES is expected to increase by \$20,950, or 0.69%. Increases are budgeted for the transportation contract (\$27,190), charter school tuition (\$31,380), and Career and Technology Center tuition (\$35,360). The budget for IU transportation is decreasing by \$65,540 as the district now provides its own special education transportation services.

The expected cost of SUPPLIES, TEXTBOOKS, AND SOFTWARE has decreased by 6.56%, or \$106,840. In 2015-16, the district purchased a new language arts textbook series (\$253,680) and new math textbooks (\$76,320). A new math textbook series is planned for 2016-17 in the amount of \$200,000. Additional language arts textbooks (\$24,000) will also be purchased. The result is a savings of \$106,000 in the textbook budget.

The district develops its EQUIPMENT budget based upon need which varies from year to year. The district expects to increase its equipment expenditures by \$1,490, or 0.35%.

The OTHER OBJECTS category is decreasing by \$151,410, or (13.89%), due to a decline in the budgeted debt service interest payments.

OTHER FINANCING USES is increasing by \$769,000 or 15.64%. The district took the savings realized in the 2015-16 refunding of debt and transferred the total refund savings into its Capital Reserve Fund in that year. The increase in debt of \$111,010 for 2016-17 is the result of the debt re-setting to pre 2015-16 levels. In 2016-17 a Capital Reserve Fund transfer of \$487,000 is the result of non-recurring receipt of the 2015-16 Rental and Sinking Fund Subsidy being received in 2016-17. Finally, an allocation of \$400,000 is set aside for budgetary reserve in 2016-17. Budgetary reserve is an account that is used to pay for any unforeseen expense that may occur throughout the year.

The budget data that follows represents two levels of detail that we feel fairly and accurately illustrates the Lampeter-Strasburg School District's 2016-17 General Fund Budget. The next page summarizes the budget by functional area, while the balance of the document illustrates the budget in more specific terms by showing object areas within each functional area.

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2016-17
REVENUE and EXPENSE SUMMARY

	2015-16 BUDGET	2015-16 PROJECTED	2016-17 BUDGET	PERCENT CHANGE	PERCENT OF TOTAL
Beginning Fund Balance:	5,531,309	5,531,309	5,131,899		
CATEGORY					
REVENUE					
6000 Local Sources	36,696,130	36,844,330	37,710,890	2.35	75.01
7000 State Sources	10,815,730	10,470,090	12,117,400	15.73	24.10
8000 Federal Sources	449,110	449,320	449,320	0.00	0.89
9000 Other Financing Sources	0	0	0	0.00	0.00
TTL REV & OTHER FIN SOURCES	<u>47,960,970</u>	<u>47,763,740</u>	<u>50,277,610</u>	<u>5.26</u>	<u>100.00</u>
EXPENDITURES					
1000 INSTRUCTIONAL PROGRAMS					
1100 Regular Instructional	21,840,320	21,187,150	22,595,770	6.65	44.28
1200 Special Instructional	6,115,760	6,361,790	6,518,160	2.46	12.77
1300 Vocational Education	810,070	792,520	810,970	2.33	1.59
1400 Other Instructional	283,330	305,190	319,690	4.75	0.63
TOTAL 1000 INSTRUCTIONAL	<u>29,049,480</u>	<u>28,646,650</u>	<u>30,244,590</u>	<u>5.58</u>	<u>59.26</u>
2000 SUPPORT SERVICES					
2100 Pupil Personnel	1,798,110	1,777,980	1,897,800	6.74	3.72
2200 Instructional Staff	639,030	640,480	715,490	11.71	1.40
2300 Administration	2,689,260	2,681,200	2,842,440	6.01	5.57
2400 Pupil Health	520,840	502,930	533,880	6.15	1.05
2500 Business	574,390	591,190	620,240	4.91	1.22
2600 Maintenance	3,544,890	3,463,650	3,641,960	5.15	7.14
2700 Transportation	1,382,990	1,487,250	1,462,700	(1.65)	2.87
2800 Support Svcs - Central	1,434,540	1,431,620	1,491,360	4.17	2.92
2900 Other Support	27,400	27,400	27,400	0.00	0.05
TOTAL 2000 SUPPORT SERVICES	<u>12,611,450</u>	<u>12,603,700</u>	<u>13,233,270</u>	<u>5.00</u>	<u>25.93</u>
3000 OPERATION OF NONINSTRUCTIONAL SERVICES					
3200 Student Activities	932,420	936,720	962,820	2.79	1.89
3300 Community Services	4,750	4,750	4,750	0.00	0.01
TOTAL 3000 NONINSTRUCTIONAL SVCS	<u>937,170</u>	<u>941,470</u>	<u>967,570</u>	<u>2.77</u>	<u>1.90</u>
5000 DEBT SERVICE OTHER FINANCING USES					
5100 Debt Service	5,659,490	5,591,330	5,702,340	1.99	11.17
5200 Capital Reserve Fund Transfer	0	380,000	487,000	28.16	0.95
5900 Budgetary Reserve	400,000	0	400,000	0.00	0.78
TOTAL 5000 OTHER FINANCING USES	<u>6,059,490</u>	<u>5,971,330</u>	<u>6,589,340</u>	<u>10.35</u>	<u>12.91</u>
TOTAL GENERAL FUND BUDGETED EXPENDITURES AND OTHER FINANCING USES:	<u>48,657,590</u>	<u>48,163,150</u>	<u>51,034,770</u>	<u>5.96</u>	<u>100.00</u>
Change in Fund Balance:	(696,620)	(399,410)	(757,160)		
Ending Fund Balance:	4,834,689	5,131,899	4,374,739		
ASSIGNED FOR RETIREMENT:	1,300,000	1,300,000	900,000		
UNASSIGNED FUND BALANCE:	3,534,689	3,831,899	3,474,739		

LAMPETER-STRASBURG SCHOOL DISTRICT
 BUDGET 2016-17
 REVENUE DETAIL BY SOURCE

	2015-16 BUDGET	2015-16 PROJECTED	2016-17 BUDGET	DIFFERENCE	PERCENT CHANGE
REVENUES					
LOCAL SOURCES					
Current Real Estate Tax	31,956,390	31,996,660	32,687,540	690,880	2.16
Interim Real Estate Tax	172,860	210,500	273,930	63,430	30.13
Public Utility Tax	43,260	40,460	40,460	0	0.00
Earned Income Tax	2,604,000	2,836,600	2,900,000	63,400	2.24
Real Estate Transfer	430,000	430,000	430,000	0	0.00
Delinquent Taxes	683,000	500,000	550,000	50,000	10.00
Interest on Investments	50,000	50,000	60,000	10,000	20.00
Admissions	46,980	47,730	47,730	0	0.00
Student Activity Fees	28,900	30,000	30,000	0	0.00
Intermediate Sources - Fed	452,650	450,690	450,690	0	0.00
Access - PCA Generated Funds	29,000	29,000	29,000	0	0.00
Rentals	54,850	58,000	58,000	0	0.00
Tuition	59,000	70,000	59,000	(11,000)	(15.71)
Transportation Fees - L-S Bus	10,000	7,700	7,700	0	0.00
Misc. Revenue	65,000	65,000	65,000	0	0.00
Advertising Revenue	<u>10,240</u>	<u>21,990</u>	<u>21,840</u>	<u>(150)</u>	<u>(0.68)</u>
TOTAL LOCAL SOURCES	<u>36,696,130</u>	<u>36,844,330</u>	<u>37,710,890</u>	<u>866,560</u>	<u>2.35</u>
STATE SOURCES					
Basic Instructional Subsidy	3,793,110	3,877,090	3,926,470	49,380	1.27
Vocational Education	60,000	60,000	60,000	0	0.00
Special Education	1,349,970	1,380,580	1,413,080	32,500	2.35
Transportation	590,000	595,200	626,860	31,660	5.32
Rentals & Sinking Fund	492,650	0	983,610	983,610	
Nursing, Medical & Dental Services	60,000	58,920	60,000	1,080	1.83
Property Tax Relief Revenue	633,570	633,580	632,540	(1,040)	(0.16)
Social Security Reimbursement	813,560	795,840	818,110	22,270	2.80
Retirement Reimbursement	2,745,750	2,725,120	3,252,970	527,850	19.37
Ready to Learn Grant - Accountability Block	209,120	281,120	281,120	0	0.00
1305-1306 Subsidy	<u>68,000</u>	<u>62,640</u>	<u>62,640</u>	<u>0</u>	<u>0.00</u>
TOTAL STATE SOURCES	<u>10,815,730</u>	<u>10,470,090</u>	<u>12,117,400</u>	<u>1,647,310</u>	<u>15.73</u>
FEDERAL SOURCES					
Ed. of Disadvant. Stud. - Title I	396,120	396,550	396,550	0	0.00
EESA Title II	<u>52,990</u>	<u>52,770</u>	<u>52,770</u>	<u>0</u>	<u>0.00</u>
TOTAL FEDERAL SOURCES	<u>449,110</u>	<u>449,320</u>	<u>449,320</u>	<u>0</u>	<u>0.00</u>
OTHER FINANCING SOURCES					
Use of Fund Balance Assigned for Retirement	0	0	0	0	0.00
Transfer from Capital Reserve	0	0	0	0	0.00
Receipts from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL OTHER FINANCING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL REVENUE & OTHER FINANCING SOURCES:	<u>47,960,970</u>	<u>47,763,740</u>	<u>50,277,610</u>	<u>2,513,870</u>	<u>5.26</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2016-17

EXPENDITURES BY FUNCTION

	2015-16 BUDGET	2015-16 PROJECTED	2016-17 BUDGET	DIFFERENCE	PERCENT CHANGE
1100 REGULAR INSTRUCTIONAL					
REGULAR INSTRUCTIONAL					
Salaries	12,236,530	12,003,230	12,387,470	384,240	3.20
Benefits	7,623,430	7,225,210	8,329,510	1,104,300	15.28
Purchased Professional Svcs	8,330	8,330	8,330	-	0.00
Purchased Property Svcs	98,150	98,150	99,000	850	0.87
Other Purchased Svcs	654,300	648,760	677,390	28,630	4.41
General Supplies	271,740	271,740	257,100	(14,640)	(5.39)
Textbooks	437,430	417,430	314,580	(102,850)	(24.64)
Equipment	17,620	17,620	19,870	2,250	12.77
Dues & Memberships	350	350	390	40	11.43
TOTAL REGULAR INSTRUCTIONAL:	21,347,880	20,690,820	22,093,640	1,402,820	6.78
FEDERAL INSTRUCTIONAL PROGRAMS					
Salaries	333,510	333,510	335,240	1,730	0.52
Benefits	102,770	111,750	123,480	11,730	10.50
Purchased Professional Svcs	1,500	1,500	1,500	0	0.00
Supplies and Textbooks	54,660	49,570	41,910	0	0.00
Equipment	-	-	-	-	0.00
TOTAL FEDERAL PROGRAMS:	492,440	496,330	502,130	5,800	1.17
TOTAL REGULAR INSTRUCTIONAL PROGRAMS:	21,840,320	21,187,150	22,595,770	1,408,620	6.65
1200 SPECIAL PROGRAMS					
Salaries	2,525,470	2,606,550	2,667,990	61,440	2.36
Benefits	1,472,430	1,490,520	1,711,880	221,360	14.85
Purchased Professional Svcs	2,001,650	2,073,390	1,958,750	(114,640)	(5.53)
Purchased Property Svcs	2,500	2,500	2,500	-	0.00
Other Purchased Svcs	105,960	181,080	168,090	(12,990)	(7.17)
Supplies and Textbooks	6,700	6,700	7,900	1,200	17.91
Dues & Memberships	1,050	1,050	1,050	-	0.00
TOTAL SPECIAL PROGRAMS:	6,115,760	6,361,790	6,518,160	156,370	2.46
1300 VOCATIONAL EDUCATION					
VO AG					
Salaries	133,400	133,740	113,930	(19,810)	(14.81)
Benefits	78,170	76,840	78,930	2,090	2.72
Purchased Property Svcs	1,400	1,400	1,000	(400)	(28.57)
Other Purchased Svcs	1,000	1,000	1,000	-	0.00
Supplies and Textbooks	7,000	7,000	7,000	-	0.00
TOTAL VO AG:	220,970	219,980	201,860	(18,120)	(8.24)
CAREER AND TECHNOLOGY CENTER					
Lease Payment	68,500	67,290	68,500	1,210	1.80
Tuition	520,600	505,250	540,610	35,360	7.00
TOTAL CTC:	589,100	572,540	609,110	36,570	6.39
TOTAL VOCATIONAL ED:	810,070	792,520	810,970	18,450	2.33

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2016-17

EXPENDITURES BY FUNCTION

	2015-16 BUDGET	2015-16 PROJECTED	2016-17 BUDGET	DIFFERENCE	PERCENT CHANGE
1400 OTHER INSTRUCTIONAL PROGRAMS					
L-S ACADEMY					
Salaries	1,650	1,650	1,650	-	0.00
Benefits	-	530	610	80	15.09
TOTAL L-S ACADEMY:	1,650	2,180	2,260	80	3.67
HOMEBOUND INSTRUCTION					
Salaries	15,000	15,000	15,000	-	0.00
Benefits	5,030	5,030	5,600	570	11.33
Tuition - Spec Schools	19,800	19,800	19,800	-	0.00
TOTAL HOMEBOUND:	39,830	39,830	40,400	570	1.43
COURT PLACED PROGRAMS					
Tuition - Spec Schools	30,000	50,000	50,000	-	0.00
TOTAL COURT PLACED PROG:	30,000	50,000	50,000	-	0.00
ESL					
Salaries	103,650	105,430	109,450	4,020	3.81
Benefits	60,740	60,200	69,960	9,760	16.21
Purchased Professional Svcs	880	880	880	-	0.00
Supplies and Textbooks	2,000	2,000	2,000	-	0.00
TTL ADDTL OTHER INSTRUCT PROG:	167,270	168,510	182,290	13,780	8.18
ALTERNATIVE EDUCATION					
Salaries	2,000	2,000	2,000	-	0.00
Benefits	580	670	740	70	10.45
Contracted Professional Services	40,000	40,000	40,000	-	0.00
Equipment	2,000	2,000	2,000	-	0.00
TTL ALTERNATIVE EDUCATION:	44,580	44,670	44,740	70	0.16
TOTAL OTHER INSTRUCT PROG:	283,330	305,190	319,690	14,500	4.75
TOTAL 1000 - INSTRUCTIONAL PROGRAMS	29,049,480	28,646,650	30,244,590	1,597,940	5.58
2100 SUPPORT SERVICES - PUPIL PERSONNEL					
GUIDANCE SERVICES					
Salaries	567,340	572,370	588,050	15,680	2.74
Benefits	340,280	331,340	376,170	44,830	13.53
Purchased Professional Svcs	600	600	14,200	13,600	2,266.67
Other Purchased Svcs	640	640	590	(50)	(7.81)
Supplies and Textbooks	4,060	4,060	2,310	(1,750)	(43.10)
Dues & Memberships	100	100	-	(100)	(100.00)
TOTAL GUIDANCE:	913,020	909,110	981,320	72,210	7.94
STUDENT APPRAISAL SERVICES					
Salaries	258,130	243,770	250,660	6,890	2.83
Benefits	151,350	143,750	160,330	16,580	11.53
Other Purchased Svcs	8,050	8,050	8,050	-	
Supplies and Textbooks	8,140	8,140	8,140	-	
Dues & Memberships	1,000	1,000	1,000	-	0.00
TOTAL STUDENT APPRAISAL SVCS:	426,670	404,710	428,180	23,470	5.80

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2016-17

EXPENDITURES BY FUNCTION

	2015-16 BUDGET	2015-16 PROJECTED	2016-17 BUDGET	DIFFERENCE	PERCENT CHANGE
ATTENDANCE SERVICES					
Purchased Professional Svcs	<u>2,190</u>	<u>2,190</u>	<u>2,190</u>	-	0.00
TOTAL ATTENDANCE SVCS:	2,190	2,190	2,190	-	0.00
PSYCHOLOGICAL TESTING					
Purchased Professional Svcs	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	-	0.00
TOTAL PSYCHOLOGICAL TESTING:	9,000	9,000	9,000	-	0.00
SPEECH & PATHOLOGY					
Salaries	173,600	178,340	181,940	3,600	2.02
Benefits	<u>107,000</u>	<u>107,490</u>	<u>116,320</u>	<u>8,830</u>	8.21
TOTAL SPEECH & PATHOLOGY:	280,600	285,830	298,260	12,430	4.35
SOCIAL WORKER					
Salaries	59,040	62,340	64,080	1,740	2.79
Benefits	<u>34,540</u>	<u>35,340</u>	<u>40,900</u>	<u>5,560</u>	15.73
TOTAL SOCIAL WORKER:	93,580	97,680	104,980	7,300	7.47
STUDENT ACCOUNTING:					
Salaries	39,740	39,930	41,030	1,100	2.75
Benefits	23,410	23,030	26,340	3,310	14.37
Purchased Professional Svcs	<u>9,900</u>	<u>6,500</u>	<u>6,500</u>	-	0.00
TOTAL STUDENT ACCOUNTING:	73,050	69,460	73,870	4,410	6.35
TOTAL PUPIL PERSONNEL:	<u>1,798,110</u>	<u>1,777,980</u>	<u>1,897,800</u>	<u>119,820</u>	<u>6.74</u>
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
LIBRARY SERVICES					
Salaries	224,490	228,270	236,300	8,030	3.52
Benefits	134,000	132,750	151,580	18,830	14.18
Purchased Professional Svcs	1,000	1,000	700	(300)	0.00
Other Purchased Svcs	460	460	460	-	0.00
Supplies and Textbooks	<u>26,100</u>	<u>26,100</u>	<u>24,850</u>	<u>(1,250)</u>	(4.79)
TOTAL LIBRARY:	386,050	388,580	413,890	25,310	6.51
CURRICULUM DEVELOPMENT/SPECIAL EDUCATION SUPERVISION					
Salaries	99,590	99,590	102,330	2,740	2.75
Benefits	58,320	57,240	65,370	8,130	14.20
Purchased Professional Svcs	35,000	35,000	75,000	40,000	114.29
Other Purchased Svcs	2,500	2,500	2,500	-	0.00
Supplies and Books	3,000	3,000	3,000	-	0.00
Software	17,000	17,000	17,000	-	0.00
Equipment	<u>30,600</u>	<u>30,600</u>	<u>30,600</u>	-	-
TOTAL CURRICULUM:	246,010	244,930	295,800	50,870	20.77
INSTRUCT STAFF DEVELOPMENT SVCS					
Benefits	<u>6,970</u>	<u>6,970</u>	<u>5,800</u>	<u>(1,170)</u>	(16.79)
TOTAL INSTRUCT STAFF DEV SVCS:	6,970	6,970	5,800	(1,170)	(16.79)
TOTAL INSTRUCTIONAL STAFF:	<u>639,030</u>	<u>640,480</u>	<u>715,490</u>	<u>75,010</u>	<u>11.71</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2016-17

EXPENDITURES BY FUNCTION

	2015-16 BUDGET	2015-16 PROJECTED	2016-17 BUDGET	DIFFERENCE	PERCENT CHANGE
2300 SUPPORT SERVICES - ADMINISTRATION					
BOARD SECRETARY					
Purchased Professional Svcs	49,600	49,600	49,600	-	0.00
Other Purchased Svcs	8,900	9,200	9,200	-	0.00
Supplies and Textbooks	60	60	60	-	0.00
Dues and Memberships	11,600	12,000	12,000	-	0.00
TOTAL BOARD SECRETARY:	70,160	70,860	70,860	-	0.00
TAX ASSESSMENT					
Salaries	21,030	21,030	21,610	580	2.76
Benefits	12,460	12,230	13,950	1,720	14.06
Purchased Professional Svcs	107,550	107,270	109,290	2,020	1.88
Other Purchased Svcs	12,000	12,000	12,000	-	0.00
TOTAL TAX ASSESSMENT:	153,040	152,530	156,850	4,320	2.83
LEGAL SERVICES					
Purchased Professional Svcs	95,000	95,000	95,000	-	0.00
TOTAL LEGAL SERVICES:	95,000	95,000	95,000	-	0.00
SUPERINTENDENT SERVICES					
Salaries	399,790	411,060	422,370	11,310	2.75
Benefits	232,580	231,530	267,120	35,590	15.37
Purchased Professional Svcs	3,360	3,360	3,360	-	0.00
Other Professional Svcs	22,210	22,210	22,210	-	0.00
Supplies and Textbooks	11,700	11,700	11,700	-	0.00
Dues and Memberships	1,600	1,600	1,600	-	0.00
TOTAL SUPERINTENDENT SVCS:	671,240	681,460	728,360	46,900	6.88
PUBLIC RELATIONS					
Salaries	42,230	42,230	43,390	1,160	2.75
Benefits	24,700	24,240	27,690	3,450	14.23
District Newsletter	11,500	11,500	11,500	-	-
Supplies	2,500	2,500	2,500	-	0.00
TOTAL TAX ASSESSMENT:	80,930	80,470	85,080	4,610	5.73
PRINCIPAL SERVICES:					
Salaries	989,510	986,790	1,015,110	28,320	2.87
Benefits	594,610	579,060	656,990	77,930	13.46
Other Purchased Svcs	10,220	10,220	9,470	(750)	(7.34)
Supplies and Textbooks	19,820	19,820	19,740	(80)	(0.40)
Dues and Memberships	4,730	4,990	4,980	(10)	(0.20)
TOTAL PRINCIPAL SVCS:	1,618,890	1,600,880	1,706,290	105,410	6.58
TOTAL ADMINISTRATION:	2,689,260	2,681,200	2,842,440	161,240	6.01

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2016-17

EXPENDITURES BY FUNCTION

	2015-16 BUDGET	2015-16 PROJECTED	2016-17 BUDGET	DIFFERENCE	PERCENT CHANGE
2400 SUPPORT SERVICES - PUPIL HEALTH					
MEDICAL SERVICES					
Purchased Professional Svcs	5,050	5,120	5,120	-	0.00
TOTAL MEDICAL SVCS:	5,050	5,120	5,120	-	0.00
DENTAL SERVICES					
Purchased Professional Svcs	980	980	980	-	0.00
Supplies	50	50	50	-	0.00
TOTAL DENTAL SERVICES:	1,030	1,030	1,030	-	0.00
NURSING SERVICES					
Salaries	313,370	302,420	311,200	8,780	2.90
Benefits	183,790	176,760	199,080	22,320	12.63
Other Purchased Svcs	2,110	2,110	2,160	50	2.37
Supplies and Textbooks	15,490	15,490	15,290	(200)	(1.29)
TOTAL NURSING SERVICES:	514,760	496,780	527,730	30,950	6.23
TOTAL PUPIL HEALTH SVCS:	520,840	502,930	533,880	30,950	6.15
2500 BUSINESS SERVICES					
Salaries	325,310	333,530	342,700	9,170	2.75
Benefits	190,410	189,440	218,320	28,880	15.24
Purchased Professional Svcs	42,000	51,000	42,000	(9,000)	(17.65)
Purchased Property Svcs	6,700	7,250	7,250	-	0.00
Other Purchased Svcs	3,600	3,600	3,600	-	0.00
Supplies and Textbooks	5,470	5,470	5,470	-	0.00
Dues and Memberships	900	900	900	-	0.00
TOTAL BUSINESS SERVICES:	574,390	591,190	620,240	29,050	4.91
2600 OPERATION & MAINTENANCE OF PLANT SERVICES					
MAINTENANCE SERVICES					
Salaries	1,325,820	1,302,100	1,334,520	32,420	2.49
Benefits	720,120	733,060	840,090	107,030	14.60
Purchased Professional Svcs	118,900	118,900	118,900	-	0.00
Purchased Property Svcs	672,710	685,590	696,010	10,420	1.52
Other Purchased Svcs	194,790	191,710	198,260	6,550	3.42
Supplies and Textbooks	479,700	399,440	426,540	27,100	6.78
Equipment	22,460	22,460	17,250	(5,210)	(23.20)
Dues and Memberships	400	400	400	-	0.00
TOTAL MAINTENANCE SERVICES:	3,534,900	3,453,660	3,631,970	178,310	5.16
CROSSING GUARDS					
Purchased Professional Svcs	9,990	9,990	9,990	-	0.00
TOTAL CROSSING GUARDS:	9,990	9,990	9,990	-	0.00
TOTAL MAINTENANCE SVCS:	3,544,890	3,463,650	3,641,960	178,310	5.15

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2016-17

EXPENDITURES BY FUNCTION

	2015-16 BUDGET	2015-16 PROJECTED	2016-17 BUDGET	DIFFERENCE	PERCENT CHANGE
2700 TRANSPORTATION					
TRANSPORTATION					
Salaries	137,560	167,340	171,940	4,600	2.75
Benefits	58,070	64,630	73,830	9,200	14.23
Purchased Professional Svcs	4,500	4,500	4,500	-	0.00
Other Purchased Svcs	1,174,270	1,243,870	1,205,520	(38,350)	(3.08)
Supplies and Textbooks	6,800	6,800	6,800	-	0.00
Equipment	-	-	-	-	0.00
Dues and Memberships	110	110	110	-	0.00
TOTAL TRANS - PUBLIC:	<u>1,381,310</u>	<u>1,487,250</u>	<u>1,462,700</u>	<u>(24,550)</u>	<u>(1.65)</u>
TRANSPORTATION - NON PUBLIC					
Other Purchased Svcs	1,680	-	-	-	0.00
TOTAL TRANS - NON PUBLIC:	<u>1,680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00</u>
TOTAL TRANSPORTATION:	<u>1,382,990</u>	<u>1,487,250</u>	<u>1,462,700</u>	<u>(24,550)</u>	<u>(1.65)</u>
2800 SUPPORT SERVICES - CENTRAL					
TECHNOLOGY SERVICES					
Salaries	397,800	399,810	411,390	11,580	2.90
Benefits	233,600	228,790	263,460	34,670	15.15
Purchased Professional Svcs	60,000	60,000	56,600	(3,400)	(5.67)
Purchased Property Svcs	38,000	38,000	43,000	5,000	13.16
Other Purchased Svcs	5,000	5,000	7,500	2,500	50.00
Supplies and Textbooks	55,500	55,500	46,400	(9,100)	(16.40)
Software	249,000	249,000	249,090	90	0.04
Equipment	328,740	328,740	343,000	14,260	4.34
Dues and Memberships	750	750	400	(350)	(46.67)
TOTAL TECHNOLOGY SERVICES:	<u>1,368,390</u>	<u>1,365,590</u>	<u>1,420,840</u>	<u>55,250</u>	<u>4.05</u>
HUMAN RESOURCES					
Salaries	40,430	40,670	41,780	1,110	2.73
Benefits	23,790	23,430	26,810	3,380	14.43
Purchased Professional Svcs	550	550	550	-	0.00
Other Purchased Svcs	1,000	1,000	1,000	-	0.00
Supplies and Textbooks	50	50	50	-	0.00
Dues and Memberships	330	330	330	-	0.00
TOTAL HUMAN RESOURCES	<u>66,150</u>	<u>66,030</u>	<u>70,520</u>	<u>4,490</u>	<u>6.80</u>
TOTAL SUPPORT SVCS:	<u>1,434,540</u>	<u>1,431,620</u>	<u>1,491,360</u>	<u>59,740</u>	<u>4.17</u>
2900 OTHER SUPPORT SERVICES					
Other Purchased Services	27,400	27,400	27,400	-	0.00
TOTAL OTHER SUPPORT SVCS:	<u>27,400</u>	<u>27,400</u>	<u>27,400</u>	<u>-</u>	<u>0.00</u>
TOTAL 2000 - SUPPORT SERVICES	<u>12,611,450</u>	<u>12,603,700</u>	<u>13,233,270</u>	<u>629,570</u>	<u>5.00</u>

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2016-17
EXPENDITURES BY FUNCTION

	2015-16 BUDGET	2015-16 PROJECTED	2016-17 BUDGET	DIFFERENCE	PERCENT CHANGE
3200 STUDENT ACTIVITIES					
SCHOOL SPONSORED STUDENT ACTIVITIES					
Salaries	99,840	102,390	102,390	-	0.00
Benefits	33,440	34,290	37,290	3,000	8.75
Purchased Professional Svcs	5,000	5,000	1,000	(4,000)	(80.00)
Other Purchased Svcs	11,230	11,230	11,230	-	0.00
PAC Supplies	13,000	13,000	13,000	-	0.00
PAC Equipment	10,000	10,000	10,000	-	0.00
Dues and Memberships	4,120	4,120	4,120	-	0.00
	<u>176,630</u>	<u>180,030</u>	<u>179,030</u>	(1,000)	(0.56)
ATHLETICS					
Salaries	402,780	404,470	407,970	3,500	
Benefits	166,720	165,930	187,040	21,110	12.72
Purchased Professional Svcs	64,630	64,630	74,630	10,000	15.47
Purchased Property Svcs	11,250	11,250	11,250	-	0.00
Other Purchased Svcs	60,820	60,820	60,820	-	0.00
Supplies	36,200	36,200	38,500	2,300	6.35
Equipment	9,810	9,810	-	(9,810)	(100.00)
Dues and Memberships	3,580	3,580	3,580	-	0.00
TOTAL ATHLETICS:	<u>755,790</u>	<u>756,690</u>	<u>783,790</u>	27,100	3.58
TOTAL ACTIVITIES:	<u>932,420</u>	<u>936,720</u>	<u>962,820</u>	<u>26,100</u>	<u>2.79</u>
3300 COMMUNITY SERVICES					
Other Objects	4,750	4,750	4,750	-	0.00
TOTAL COMMUNITY SVCS:	<u>4,750</u>	<u>4,750</u>	<u>4,750</u>	<u>-</u>	<u>0.00</u>
TOTAL 3000 - NONINSTRUCTIONAL SERVICES	<u>937,170</u>	<u>941,470</u>	<u>967,570</u>	<u>26,100</u>	<u>2.77</u>
5000 OTHER FINANCING USES					
DEBT SERVICE					
Interest Payments	1,087,490	1,054,330	903,340	(150,990)	(14.32)
Principal Payments	4,572,000	4,537,000	4,799,000	262,000	5.77
TOTAL DEBT SERVICE:	<u>5,659,490</u>	<u>5,591,330</u>	<u>5,702,340</u>	111,010	1.99
CAPITAL RESERVE TRANSFER	-	380,000	487,000	107,000	28.16
BUDGETARY RESERVE					
Other Financing Uses	400,000	-	400,000	400,000	
TOTAL BUDGETARY RESERVE:	<u>400,000</u>	<u>-</u>	<u>400,000</u>	400,000	
TOTAL 5000 - OTHER FINANCING USES:	<u>6,059,490</u>	<u>5,971,330</u>	<u>6,589,340</u>	<u>618,010</u>	<u>10.35</u>
TOTAL GENERAL FUND BUDGET:	48,657,590	48,163,150	51,034,770	2,871,620	5.96
CHANGE IN FUND BALANCE:	(696,620)	(399,410)	(757,160)		

CAPITAL PROJECTS DETAIL

2015-16 through 2023-24

LAMPETER-STRASBURG SCHOOL DISTRICT
2015-16 through 2023-24 Capital Reserve Budget

Project Location and Description	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Note 1 2021-22	Note 2 2022-23	2023-24
Beginning Balance	6,500,000	5,185,414	4,669,514	2,305,714	2,028,714	1,671,414	1,450,414	1,719,514	1,905,596
Income									
Transfer from General Fund - Note 3	380,000	487,000	0	0	0	0	3,164,500	2,238,800	0
Total Fund Available for Projects:	<u>6,880,000</u>	<u>5,672,414</u>	<u>4,669,514</u>	<u>2,305,714</u>	<u>2,028,714</u>	<u>1,671,414</u>	<u>4,614,914</u>	<u>3,958,314</u>	<u>1,905,596</u>
Total Expenditures	<u>1,694,586</u>	<u>1,002,900</u>	<u>2,363,800</u>	<u>277,000</u>	<u>357,300</u>	<u>221,000</u>	<u>2,895,400</u>	<u>2,052,718</u>	<u>386,000</u>
Ending Balance	<u>5,185,414</u>	<u>4,669,514</u>	<u>2,305,714</u>	<u>2,028,714</u>	<u>1,671,414</u>	<u>1,450,414</u>	<u>1,719,514</u>	<u>1,905,596</u>	<u>1,519,596</u>

1 Debt reduction of \$3,164,481 in 2021-22

2 Further Debt reduction of \$2,238,849 in 2022-23

3 6/30/16 transfer is based upon passage of latest funding legislation

LAMPETER-STRASBURG SCHOOL DISTRICT
2015-16 through 2023-24 Capital Reserve Budget

Outside Athletic Master Plan	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Stage 2 Projects									
6 New Tennis Courts	345,344								
Resurface 400 Meter Track	163,141								
Purchase 5 Portable Bleachers	22,658								
Install Concrete Bleacher Pads (9 fields)	19,300								
Goals, nets, ball control, water wheel	21,473								
Soft Costs and Professional Fees	41,351								
Stage 3 Projects									
Dugouts at Field 12		50,000							
Provide Water to Two Fields		16,000							
Synthetic Turf in Football Stadium			1,526,500						
Provide ADA Compliance		17,400							
Support Building near Field 4		85,000							
Soft Costs and Professional Fees		30,000	100,000						
Stage 4 Projects									
Varsity Soccer Field Renov. Incl. Synthetic Turf							2,336,400		
Practice Football Field Renovation							30,000		
Lights on Varsity Softball Field							203,000		
Soft Costs and Professional Fees							150,000		
Total:	613,267	198,400	1,626,500	0	0	0	2,719,400	0	0

LAMPETER-STRASBURG SCHOOL DISTRICT
2015-16 through 2023-24 Capital Reserve Budget

Hans Herr Elementary	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Replace Trane chiller			217,000						
Replace the hot water heater		4,800							
Playground mulch	6,450	10,000	30,000	10,000	10,000	30,000	10,000	10,000	30,000
Replace both boilers									125,000
Replace wall padding in gym	3,900								
Paint Gym walls and trim								30,000	
Replace carpet in rooms 46,47	4,419	3,000							
Roof repairs and renovation	379,834	5,000		10,000	10,000	10,000	10,000	10,000	10,000
Seal cafeteria wall by patio		3,000							
Replace all laminate on media Center		5,000							
Upgrade video cameras system		30,000							
Total:	394,603	60,800	247,000	20,000	20,000	40,000	20,000	50,000	165,000

Middle School	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Add card access to northwest hallway door			5,000						
Replace carpet in admin office area								15,000	
Grand Hallway Floor Replacement								90,000	
Replace water softeners						25,000			
Replace gym lobby doors and hardware	7,074								
Rebuild the McQuay chiller					45,000				
Add panic hardware to Aux gym doors	2,572								
Roof repairs and renovations	58,816	15,000	10,000	10,000	10,000	10,000		1,601,718	0
Regasket both boilers					25,000				
Removal of brick planter	6,000								
Install 4 new gate valves in heating loop		12,000							
Upgrade video camera system	67,701								
Siemens panel upgrade	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total:	142,163	37,000	25,000	20,000	90,000	45,000	10,000	1,716,718	10,000

LAMPETER-STRASBURG SCHOOL DISTRICT
2015-16 through 2023-24 Capital Reserve Budget

High School	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Replace 3 classroom univents on 2nd floor		100,000							
Replace kitchen hot water heater		10,000							
Replace old advertising sign by flag pole		0							
Repaint stage floor		2,500							
Replace defective boilers			300,000						
Plaster repairs	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Roof repairs and maintenance	0	15,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Rebuild the Trane Chiller	0							70,000	
Art Room Kiln hook up	0								
Replace lights in guidance and artrooms(2)	7,582	15,000							
Repair terazzo floor at stairwell entry		6,500							
Add 2 cameras to auxiliary gym		6,000							
Siemens panel upgrade	25,825	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total:	33,407	168,000	323,000	23,000	23,000	23,000	23,000	93,000	23,000

Strasburg Elementary	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Roof Maintenance	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Playground repairs and mulch	0	5,000	5,000	5,000	20,000	5,000	5,000	5,000	5,000
Regasket boiler									10,000
Total:	0	10,000	10,000	10,000	25,000	10,000	10,000	10,000	20,000

Lampeter Elementary	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Make changes to playground equipment	1,095								
Roof maintenance	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Replace Florida Heat Pumps	0	10,000	20,000	20,000	30,000	30,000	40,000	40,000	50,000
Upgrade video camera system		30,000							
Playground modifications/mulch	0	10,000	10,000	20,000	10,000	10,000	20,000	10,000	10,000
Total:	1,095	55,000	35,000	45,000	45,000	45,000	65,000	55,000	65,000

LAMPETER-STRASBURG SCHOOL DISTRICT
2015-16 through 2023-24 Capital Reserve Budget

Willow Street Elementary	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Playground Repair	0	10,000	5,000	5,000	5,000	10,000	5,000	5,000	5,000
Total:	0	10,000	5,000	5,000	5,000	10,000	5,000	5,000	5,000

Campus	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Replace 11 defective doors at the FH		15,000							
Replace concession store front at FH		4,000							
Install two cameras at the admin building		4,500							
Install exterior cameras				10,000					
Maintenace biulding roof repairs		20,000							
New campus signage	20,000								
Sidewalk repair	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Line painting		3,000	5,000			5,000			5,000
Admin Building Roof Renovations		40,000		50,000					50,000
Roadway and parking lot asphalt repairs	0	120,000	20,000	20,000	100,000	20,000	20,000	100,000	20,000
Asphalt Walkway Replacement	0	25,000	0	0	0	0	0	0	0
Total:	20,000	241,500	35,000	90,000	110,000	35,000	30,000	110,000	85,000

Technology Projects	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Project Location and Description									
Wireless AP's and Wiring - See Note 4	0								
Install proper wiring for the new lighting system		10,000							
Head end server for security upgrade	0	8,200							
Switch Replacement	0								
Disaster Recovery Servers (2)	0								
Fire suppression system - NOC		35,000							
Voice routers		15,000							
PAC Vortek motor replacement		90,000							
PAC Rigging modifications	0								
PAC motorized curtain	0								
PAC Dimming System replacement	452,786								
PAC 3 Phase Feeder to the stage including Hardware	0								
Total:	452,786	158,200	0	0	0	0	0	0	0

LAMPETER-STRASBURG SCHOOL DISTRICT
2015-16 through 2023-24 Capital Reserve Budget

<u>Cafeteria Projects</u>	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Hans Herr									
Replace 23 year old dishwasher		51,000							
Replace two steamers in the kitchen			25,000						
Replace the compressor in the walk in freezer			6,000						
Martin Meylin									
Replace Combi oven /steamer	24,265								
Replace dishwasher				51,000					
Replace office computer					1,300				
Replace compressor in freezer			6,000						
High School									
Replace two steamers in kitchen					25,000				
Replace office computer			1,300						
Replace freezer compressor			6,000						
All Kitchens									
Preventative maintenance on equipment	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Total:	37,265	64,000	57,300	64,000	39,300	13,000	13,000	13,000	13,000
Total Project Costs:	1,694,586	1,002,900	2,363,800	277,000	357,300	221,000	2,895,400	2,052,718	386,000
Ending Fund Balance:	5,185,414	4,669,514	2,305,714	2,028,714	1,671,414	1,450,414	1,719,514	1,905,596	1,519,596

Notes

- 1 Debt reduction of \$3,164,481 in 2021-22
- 2 Further Debt reduction of \$2,238,849 in 2022-23
- 3 Since outcome for these years is not known, no transfers were shown.
- 4 May be partially offset with e-rates funds totaling \$51,000

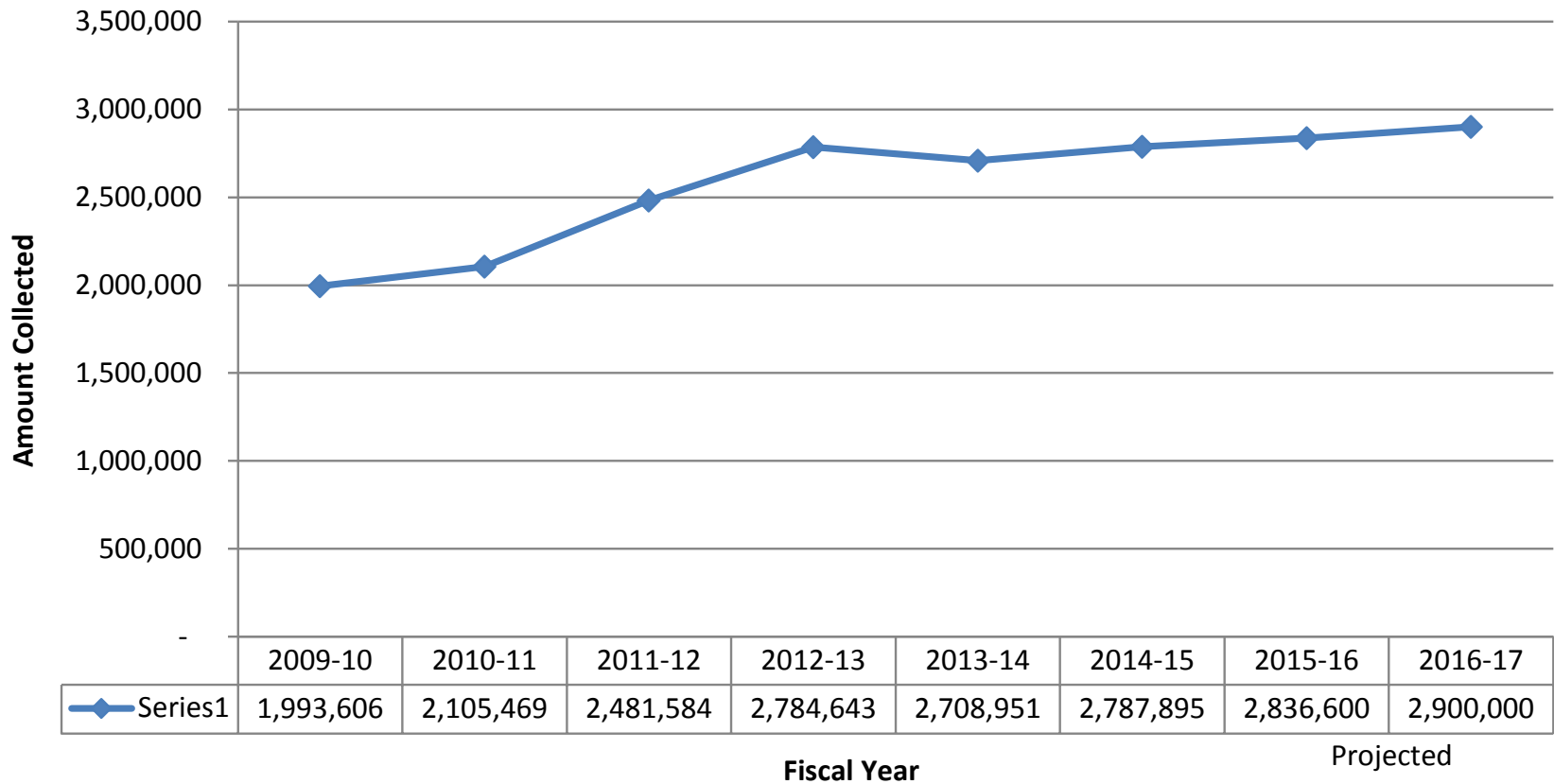
APPENDIX

27

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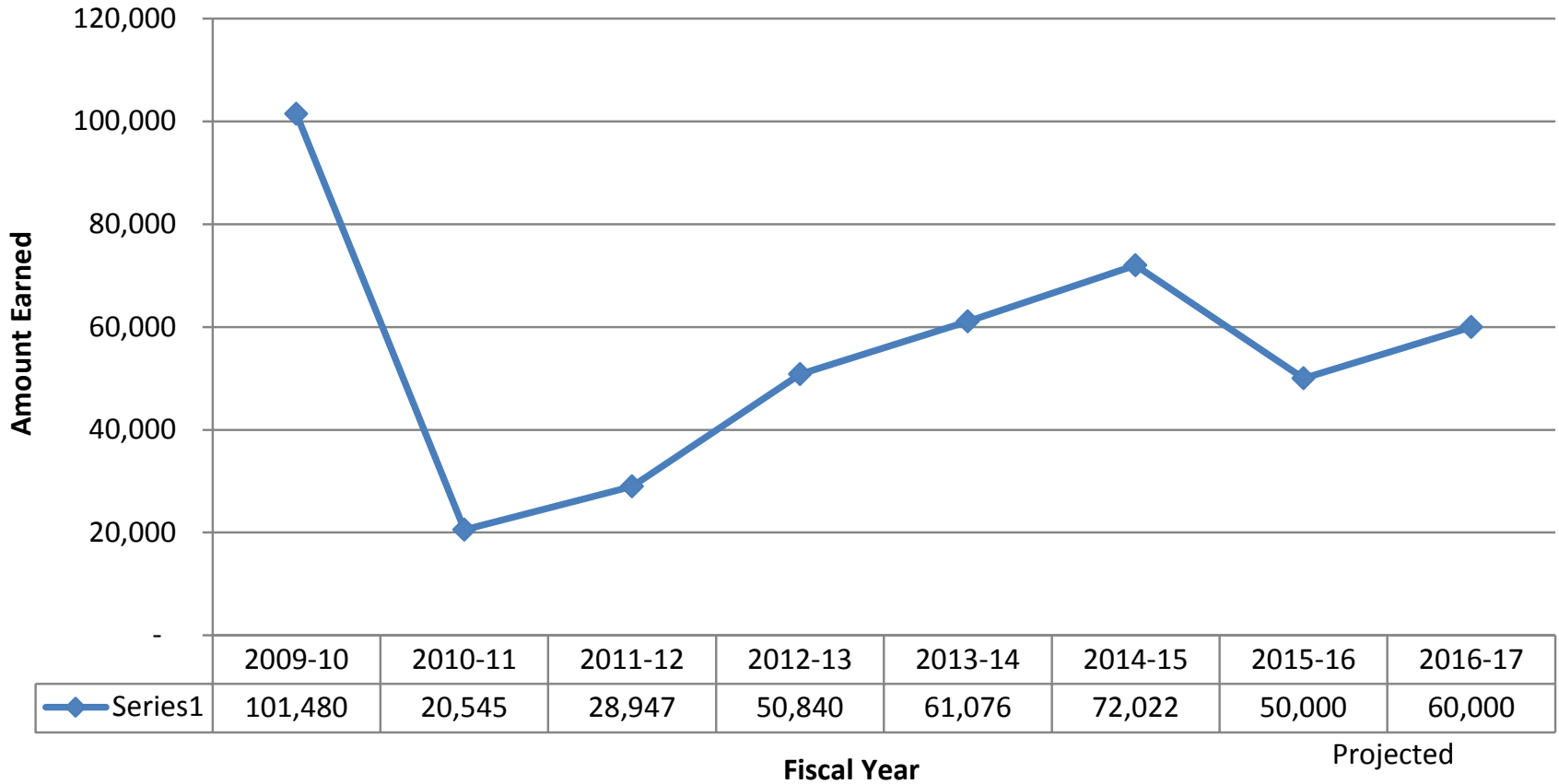
Revenues

Lancaster County Earned Income Tax:



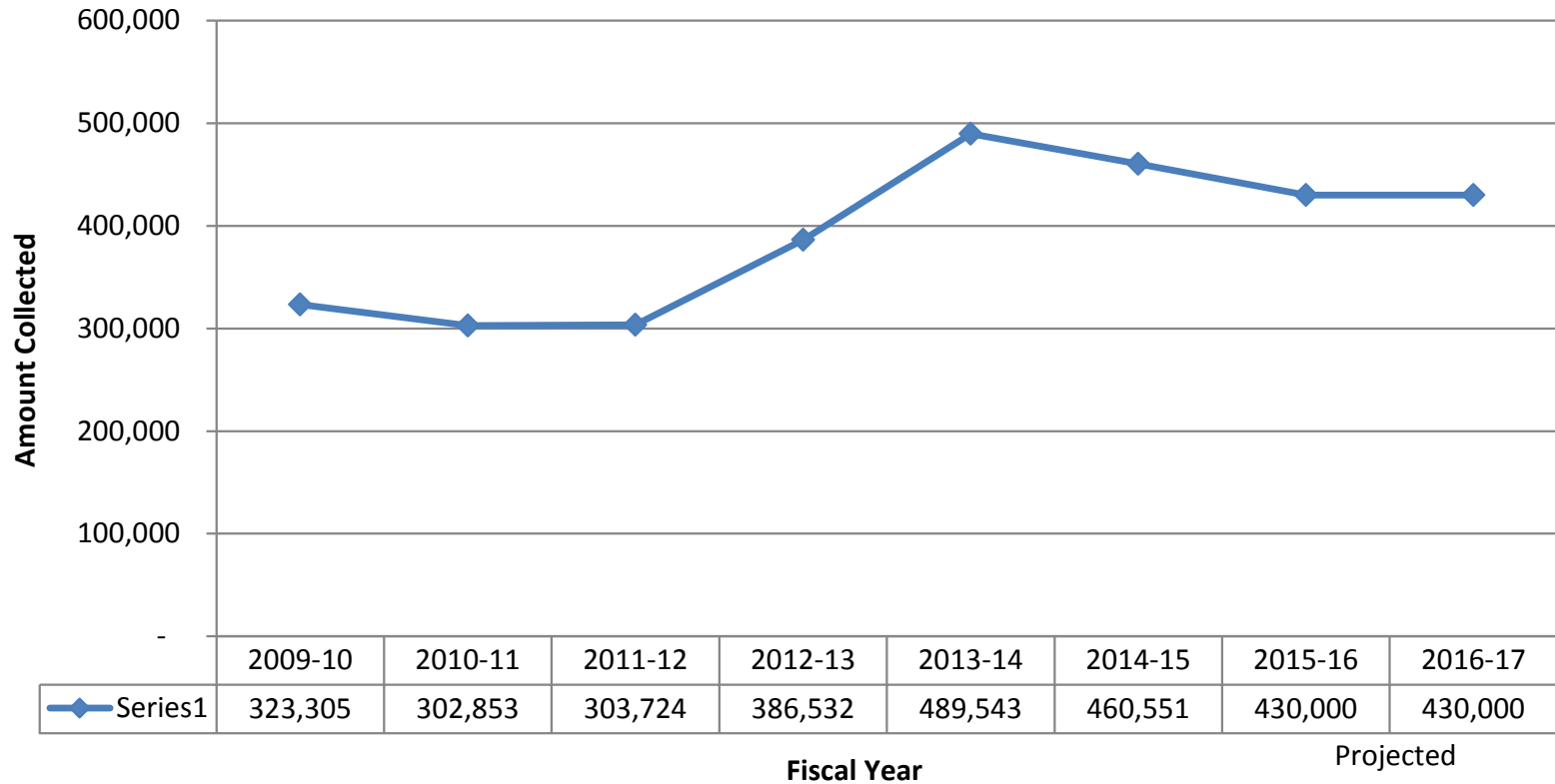
Revenues

Earnings on Investments:



Revenues

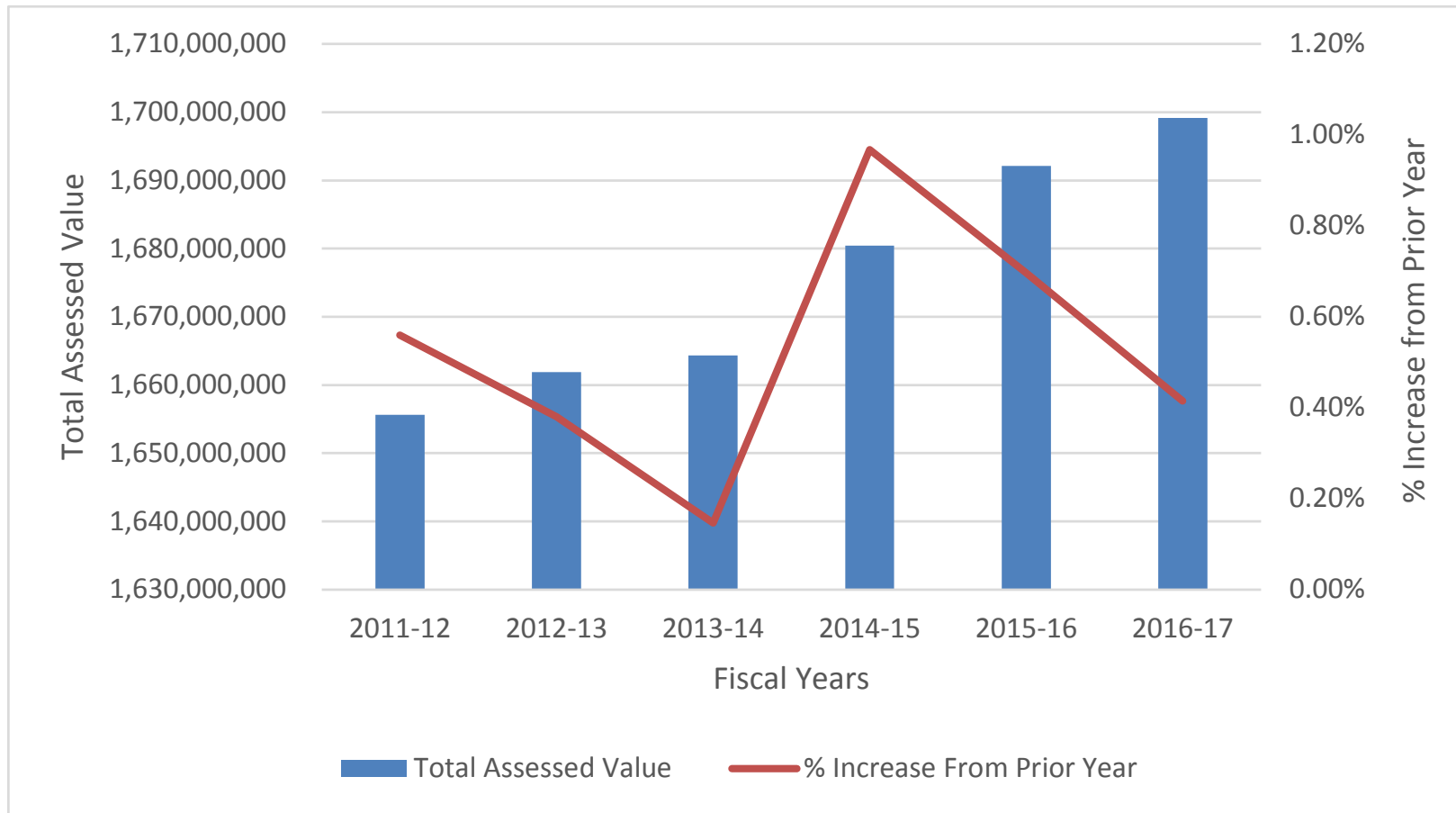
Real Estate Transfer Tax:



Transfer tax is a 1% tax based upon the value of real estate that transfers from one owner to another. The School District splits the proceeds with its local municipalities.

Revenues

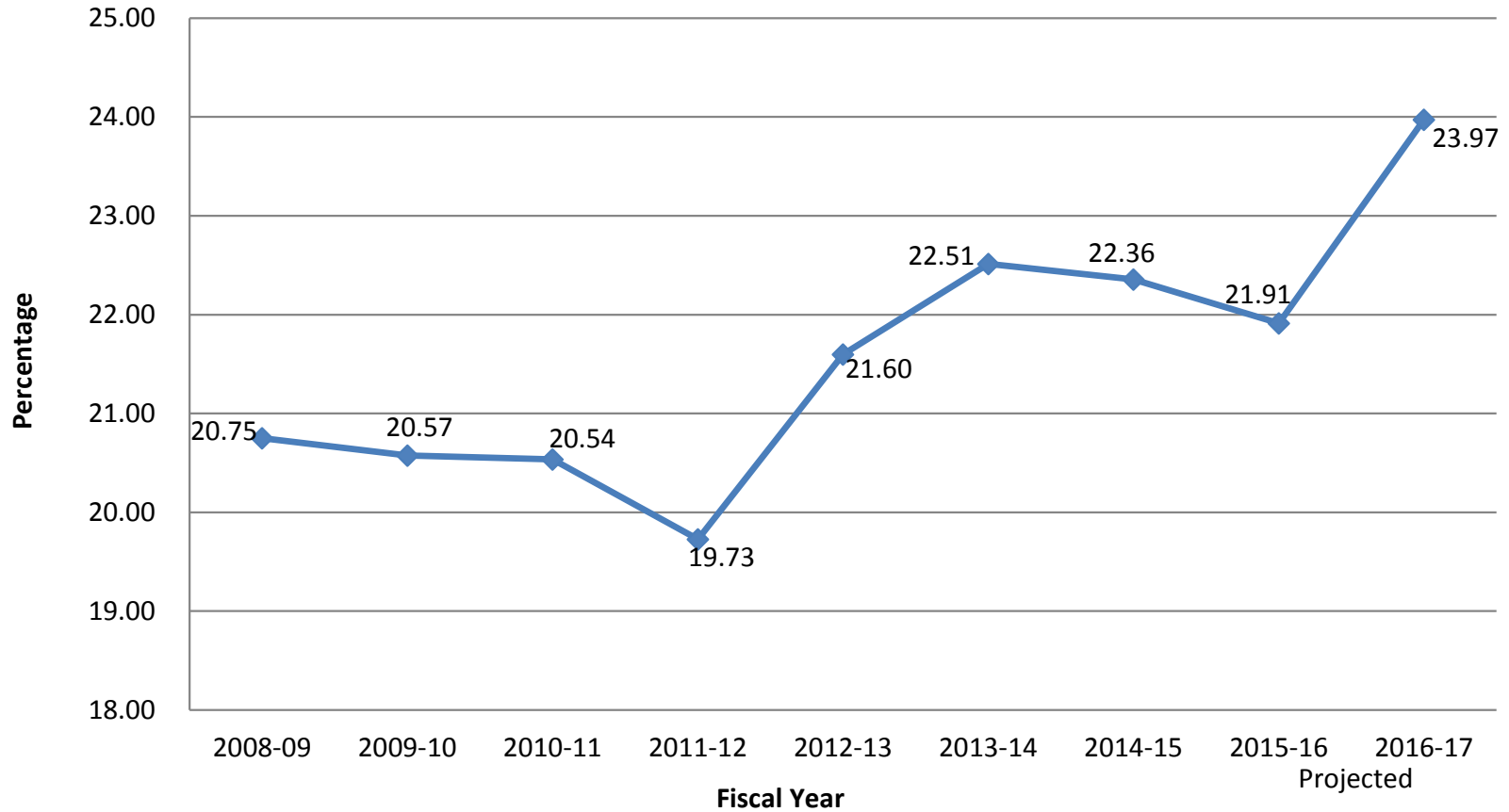
Growth of Real Estate Taxable Assessments:



A greater number of assessment appeals has eroded normal growth in tax base.

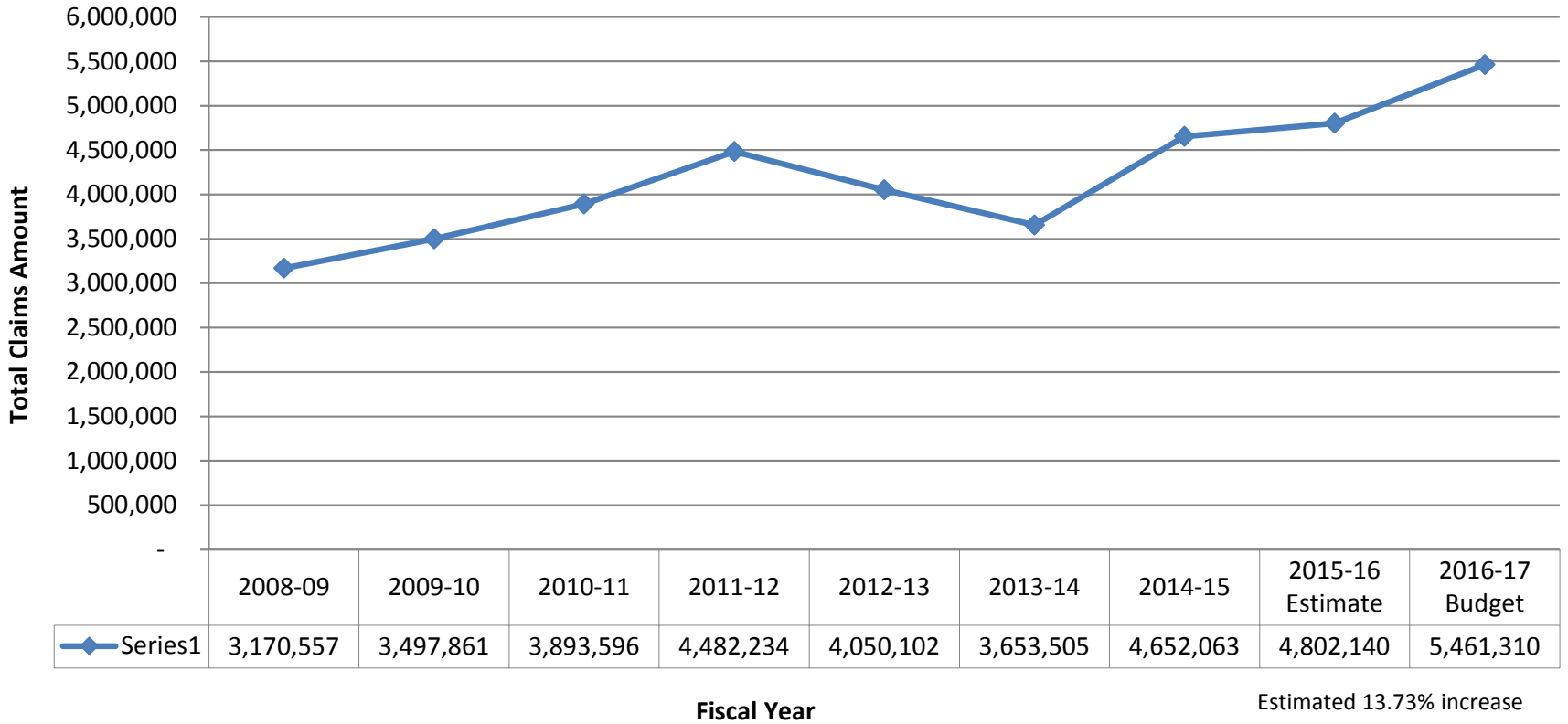
Revenues

State Subsidies as a percentage of total Expenditures:



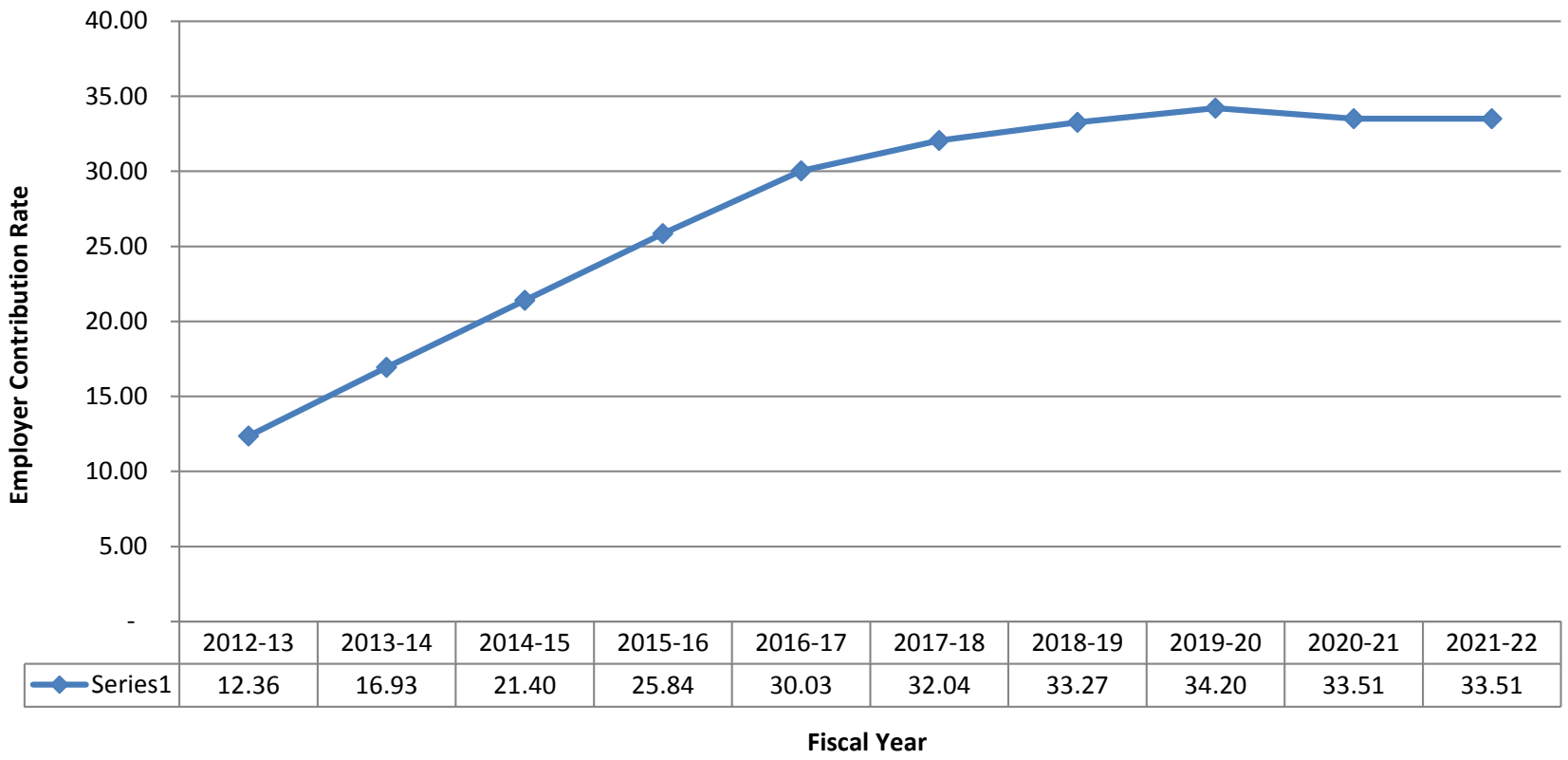
2016-17 State Revenue includes deferred Plancon Subsidy from 2015-16.

Increases in Health Care Expense



Average annual percent increase for the above is 7.7%. L-S employees and retirees that remain on the L-S plan contribute approximately 11% to the total cost of the health plan.

Projected PSERS Pension Fund Employer Contribution Rates:



The state’s share of the retirement contribution comes by way of subsidy to the district and is 50% of the total expense.

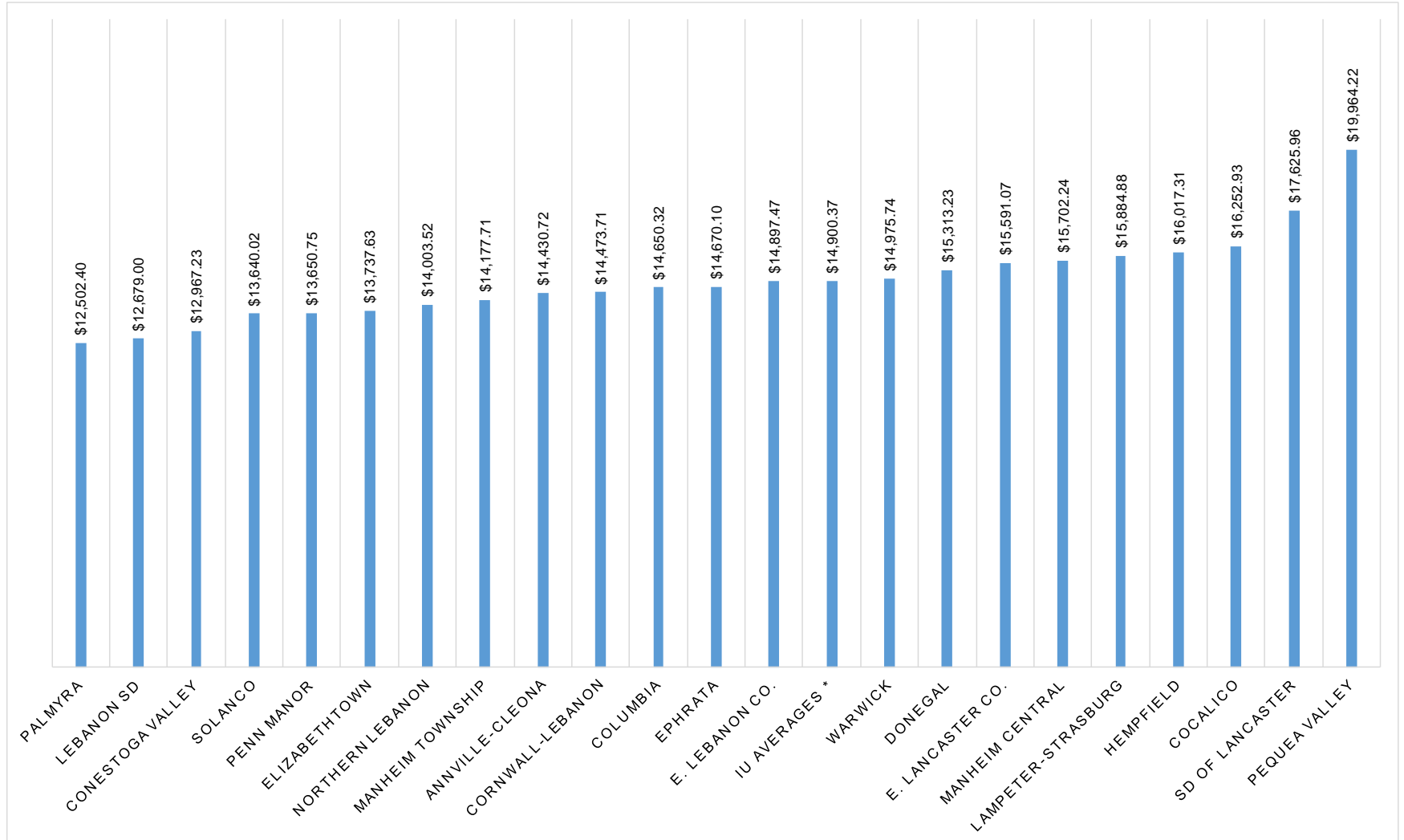
Historical Millage Rate Increases

	<u>FISCAL YEAR ENDING</u>								
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>8 Yr Avg</u>
Act 1 Base Index	4.40	4.10	2.90	1.40	1.70	1.70	2.10	1.90	2.53
Act 1 Adjusted Index for L-S	4.40	4.10	2.90	1.60	1.70	2.00	2.50	2.20	2.68
Percent Increase in L-S Millage	4.40	2.71	3.72	1.60	1.70	1.90*	0.90	1.30	2.28
Average Increase Lancaster Cty Districts	5.07	3.23	3.46	1.45	2.36	2.16	2.03	1.71	2.68

- 7 out of 8 years – L-S was below or at the index.
- 6 out of 8 years – L-S was below the County Average.

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

Lancaster County School Districts Expenditures Per Pupil



5 Year Financial Projections

2016-17 Proposed Budget	2016-17 Estimated Actual	2017-18 Estimated Budget	2017-18 Estimated Actual	2018-19 Estimated Budget	2018-19 Estimated Actual	2019-20 Estimated Budget	2019-20 Estimated Actual	2020-21 Estimated Budget	2020-21 Estimated Actual
-------------------------------	--------------------------------	--------------------------------	--------------------------------	--------------------------------	--------------------------------	--------------------------------	--------------------------------	--------------------------------	--------------------------------

MILLAGE:									5 Year Millage Total 2.52	
CHANGE IN MILLAGE	0.3775		0.5061		0.5188		0.5530		0.5674	
PERCENT CHANGE IN MILLAGE	1.90		2.50		2.50		2.60		2.60	
MILLAGE	20.2458		20.7519		21.2707		21.8237		22.3911	
BUDGET										
BEGINNING UNASSIGNED FUND BALANCE	3,831,899	3,831,899	3,774,739	3,774,739	3,729,644	3,729,644	3,451,726	3,451,726	2,622,343	2,622,343
REVENUE	50,277,610	50,277,610	51,703,831	51,703,831	53,331,702	53,331,702	55,030,353	54,967,169	56,510,558	56,510,558
EXPENDITURES	51,034,770	50,734,770	52,349,426	52,048,926	54,216,241	53,909,621	56,296,551	55,996,551	57,912,316	57,612,316
CHANGE IN FUND BALANCE	(757,160)	(457,160)	(645,595)	(345,095)	(884,539)	(577,919)	(1,266,198)	(1,029,382)	(1,401,757)	(1,101,757)
USE OF PSERS STABILIZATION FUNDS	400,000	400,000	300,000	300,000	300,000	300,000	200,000	200,000	100,000	100,000
ENDING UNASSIGNED FUND BALANCE	3,474,739	3,774,739	3,429,144	3,729,644	3,145,106	3,451,726	2,385,528	2,622,343	1,320,586	1,620,586
TOTAL FUND BAL %	6.81	7.44	6.55	7.17	5.80	6.40	4.24	4.68	2.28	2.81
	1. Assessment Growth - 0.41%		1. Assessment Growth - 0.75%		1. Assessment Growth - 0.75%		1. Assessment Growth - 0.75%		1. Assessment Growth - 0.75%	
	2. EIT - Wage Growth - 2.24%		2. EIT - wage growth - 2%		2. EIT - wage growth - 2%		2. EIT - wage growth - 2%		2. EIT - wage growth - 2%	
	3. Retirement budgeted at actual rate 30.03%		3. Retirement budgeted at actual rate of 32.04%		3. Retire. budgeted at actual rate of 33.27%		3. Retirement budgeted at actual rate of 34.20%		3. Retirement budgeted at actual rate of 33.51%	
	4. Debt is at a fixed rate		4. Debt is at a fixed rate		4. Debt is at a fixed rate		4. Debt is at a fixed rate		4. Debt is at a fixed rate	
	5. Staff wage increase - 2.76%		5. Staff wage increases - 2.75%		5. Staff wage increases - 2.75%		5. Staff wage increases - 2.75%		5. Staff wage increases - 2.75%	
	6. Medical increase - 13.73%		6. Medical increase - 8%		6. Medical increase - 8%		6. Medical increase - 8%		6. Medical increase - 8%	
	7. 2.8% index - actual		7. 2.5% index assumed		7. 2.5% index assumed		7. 2.6% index assumed		7. 2.6% index assumed	

Many assumptions were made to arrive at these projections. A small variance to a major assumption could create significant variances between the forecasts and the actual millage rates and fund balances.

Category Descriptions

Salaries - Includes administrative, instructional, custodial, and clerical.

Benefits - Includes hospitalization, vision, dental, social security, retirement, tuition and workman's compensation.

Purchased Professional Services - Includes contracted professionals such as 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, electrical, and construction services.

Other Purchased Services – Includes amounts paid for services other than professional and technical services and purchased property services: telephone and postage, bus transportation services, printing of awards and documents, travel, conferences, insurances, and tuition to other schools.

Supplies and Textbooks - Includes supplies, textbooks, natural gas, oil and gasoline.

Equipment - Includes the purchase of new and replacement equipment.

Other Objects - Covers memberships and dues, community service grants, and interest on debt.

Other Financing Uses - Includes principal on debt, fund transfers, and budgetary reserve.