
LAMPETER-STRASBURG SCHOOL DISTRICT



**2018-2019
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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May 1, 2018

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 2018-2019 school year. Creating a school district budget continues to be a daunting task.

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 earned a National Silver Medal in 2017 from U.S. News & World Report for the fifth consecutive year. L-S ranked 59th in the state (out of 686 public high schools) and 1,863rd nationally (out of 28,496 public high schools).

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.

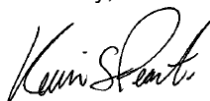
In an effort to be fiscally responsible, we continue to look for alternate revenue sources, as well as ways to reduce expenditures. In addition, any proposed expenditures align with our District Comprehensive Plan and goals that outline our roadmap for the future. To this end, we invested in updated curricular materials, as well as added technology resources across the District. Specifically, we implemented the second phase of a one-to-one technology initiative in grades 6 to 8 this school year and will expand the one-to-one technology rollout to students in grades 9 to 12 in the 2018-2019 school year. We have partnered with Project Lead the Way to provide updated Computer Programming offerings to high school students, as well as additional Science, Technology, Engineering, and Math (STEM) opportunities across the District. These initiatives are to ensure that students 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.

School safety continues to be the number one priority of the District for our students and staff alike. The Lampeter-Strasburg School District Board of School Directors and the West Lampeter Township Board of Supervisors have agreed to a partnership for the funding of School Resource Officer (SRO). While many details still need to be finalized, this agreement will enable an SRO to be hired, obtain the appropriate training, and begin serving on campus as an SRO during the 2018-2019 school year.

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 1.5% for 2018-2019. 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 2018-2019**

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LAMPETER-STRASBURG SCHOOL DISTRICT

BOARD OF SCHOOL DIRECTORS

Melissa S. Herr, President
Patricia M. Pontz, Vice President
Scott M. Arnst
David J. Beiler
James H. Byrnes
Scott J. Kimmel

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Susan A. Rhoades
Audra R. Spahn
Jeanne L. Hoffard, 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
Kathleen Boyce, Assistant Business Manager

William M. Bray, Ed.D., Principal
Gregory J. Fantazzi, Assistant Principal
Benjamin J. Feeney, Ed.D., Principal
Jamie P. Raum, Principal
Scott K. Rimmer, Ed.D., Assistant Principal
Jeffrey T. Smecker, Ed.D., Principal
Michele B. Westphal, Ed.D., Assistant Principal

MISSION STATEMENT

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

EQUAL RIGHTS AND OPPORTUNITIES POLICY

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

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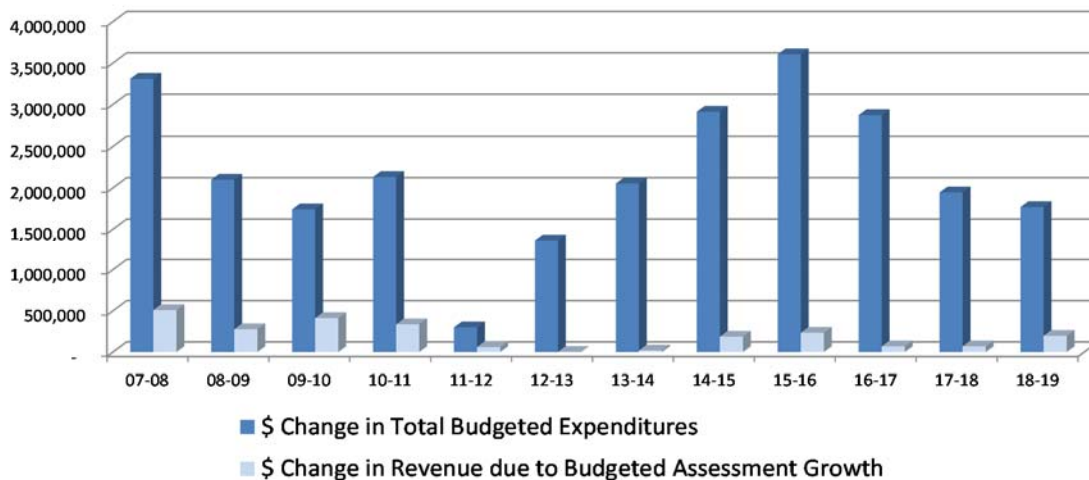
BUDGET PRESENTATION

The Budget of the Lampeter-Strasburg School District for the fiscal year 2018-19 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 2018-19 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.

Assessment Growth Versus Expenditure Growth



Taxable assessment growth has not kept pace with expenditure growth primarily due to lower growth rates for commercial properties and ongoing tax assessment appeals initiated by major property owners.

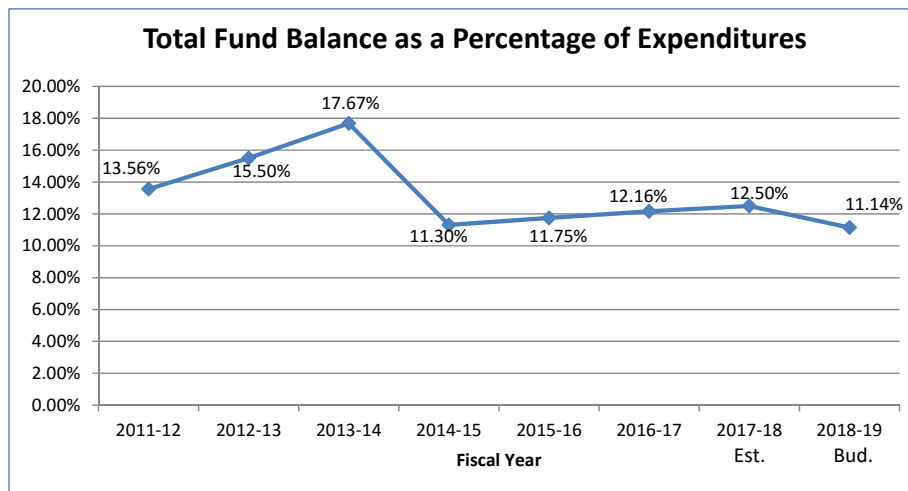
Despite the slight growth in taxable assessments, the district has experienced seven years of surpluses primarily due to favorable medical claims history, a spike in earned income tax collection, and the overall favorable outcome with actual versus budgeted expenditures during those years. The district's 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).

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Despite our recent history of budget surpluses, the district must continue to scrutinize all expenses and also look for new revenue sources. The district’s financial stability is expected to continue over the next five years (see Appendix A-10) and in fact is expected to improve in the last three years of the five-year projection period. The improvement is the result of the district’s debt for past building projects becoming fully satisfied. The expectation over the next five years is that the district will be able to fund its annual budgets with tax increases at or below the Act 1 index.

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 one of the past 9 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 \$86,000,000 in Capital Assets. As district buildings continue to age, the district will utilize, to the extent possible, the Capital Reserve Fund to finance necessary maintenance as opposed to the incurrence of debt.

The budgeted decline in fund balance for the 2018-19 fiscal year is \$504,870 and is based upon an appropriation for budgetary reserve (used for unforeseen expenditures) and a purposeful use of fund balance to fund certain non-recurring technology expenditures. The district’s total fund balance has averaged 13.2% over the past 8 years and is reflected in the chart below:



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Budgeting Under Act 1 - The District, as with all public school districts in Pennsylvania, is required to keep its real estate tax increase within the state imposed index, which for Lampeter-Strasburg in 2018-19 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 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, a favorable outcome in the 2017-18 budget year and as well as other favorable assumptions led to the Board's decision to keep the millage increase below the index. Over the past 8 years, the district's average annual tax increase is 1.82% which is less than the county average of 2.27% 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 2% increase in the Basic Education Subsidy (\$83,450) and a 1.1% increase in the Special Education subsidy (\$15,380). The retirement subsidy is increasing by 4.82% (\$174,240) due to a mandated increase in the employer contribution rate. The state has been funding approximately 24% of district expenses (see Appendix A-5), leaving the balance of the expenses funded directly by the residents of the district.

Millage Rate Increase – The district budget requires an increase in the real estate millage for 2018-19 of 1.5%. A county-wide reassessment was held in 2017 with an effective date of January 1, 2018. By Pennsylvania Statute, millage rates must be adjusted in a reassessment year. A taxing jurisdiction cannot collect more revenue as a result of the reassessment, than it did the previous year. This requires the school district to lower its current millage rate to a revenue neutral rate which establishes the base from which the district calculates its actual tax rate for the 2018-19 school year. The total district-wide reassessed value in 2018-19 is 25.11% higher than the same properties at their 2017-18 value. The revenue neutral millage rate is 16.4255 mills down from the 2017-18 millage rate of 20.5494 mills. As a result, some property owners will either see their taxes remain the same, increase, or decrease. The impact upon individual tax bills will be dependent on the percentage increase of each property owner's assessment compared to the average district-wide percentage increase of 25.11%. Additionally, the district's final tax rate for next year is expected to increase from 16.4255 mills (revenue neutral millage) to 16.6718 mills, an increase of 0.2463 mills or 1.5%. A taxpayer owning a property valued at \$214,200 will pay an additional \$53 in school taxes in the upcoming 2018-19 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

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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 \$110.

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 9th in total expenditures per student out of 16 Lancaster County School Districts with 1 being the lowest (fiscal year ending 6/30/17 - 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; 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; 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 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.

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

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high of 12.51% in 1986-87, but is estimated to decline to a level of 0.56% in 2018-19 (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 0.56% rise in the growth rate represents an increase over last year's rate of 0.30%. This small increase is the result of new construction assessments with offsets from appeals on a couple larger commercial properties.

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 \$3,000,000 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 \$182,767,500.

A LOOK AHEAD – It is expected that the district will continue to end each of the next five fiscal periods with minimal changes upon its fund balance. Both favorable and unfavorable effects upon fund balance could occur depending on the volatility of medical claims and special education enrollment.

If the trend experienced over the past five years continues through the five-year projection period, the district will reach 2021-22 by restricting tax increases at or below the Act 1 Index and be in a position to benefit from a significant decline in debt related expenditures.

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 long-term budget projection found in Appendix A-10 supports our belief that the district's financial future looks very good with real estate millage increases at the projected Act 1 indexes. 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 50 out of 572 districts in the state of Pennsylvania for 2016-2017. Schooldigger.com is a

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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 for the fifth year in a row. The report ranks the high school 59th in the state (out of 686 public high schools) and 1,863rd nationally (out of 28,496 public high schools).

Lampeter-Strasburg School District met its academic targets in all grades and all schools in 2017. Lampeter-Strasburg High School Keystone Exam scores in Literature, Biology, and Algebra I continue to be among the highest in the county. In 2017, 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.

PSSA scores met all state targets. The chart below provides the percentage of students who scored proficient or advanced on the 2015, 2016, and 2017 PSSA exams.

2016-2017 PSSA									
Percentage of Students Scoring Advanced and Proficient									
Grade:	English Language Arts			Mathematics			Science		
	2015	2016	2017	2015	2016	2017	2015	2016	2017
3	83%	82%	85%	60%	75%	77%	NA	NA	NA
4	80%	81%	78%	65%	61%	59%	88%	89%	86%
5	85%	83%	83%	60%	66%	63%	NA	NA	NA
6	81%	79%	82%	63%	61%	61%	NA	NA	NA
7	80%	83%	75%	54%	53%	56%	NA	NA	NA
8	69%	74%	66%	53%	60%	50%	68%	72%	62%

The following section titled “Summary of Budget Comparisons” will examine major variances between 2017-18 projected account outcomes and the 2018-19 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:

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REVENUE AND OTHER FUNDING SOURCES	2018-19 BUDGET	% CHANGE FROM 2017-18 PROJECTED	% OF TOTAL BUDGET	% OF TOTAL DIFFERENCE
Local	39,805,900	1.80	75.33	70.68
State	12,567,810	2.38	23.78	29.32
Federal	470,890	0.00	0.89	0.00
Other Financing Sources	0	0.00	0.00	0.00
TOTAL:	52,844,600	1.92	100.00	100.00

The 1.8%, or \$705,330, increase in Local Sources is primarily attributed to a \$620,540, or 1.84%, increase in the amount of real estate tax collections. This is a result of a 1.5% millage increase and a 0.56% increase in total property assessments. Earned income tax revenue is expected to increase by \$93,000 or 3% from the 2017-18 estimate.

State funding is expected to increase by 2.38%, or \$292,540. State funding for retirement reimbursements is expected to increase by \$174,240. This is a result of the increase in the PSERS employer contribution rate increasing from 32.57% of salaries in 2017-18 to 33.43% of salaries in 2018-19, as well as normal salary increases. Increases are expected in the Basic Education Funding (2% or \$83,450) and Special Education Subsidy (1.1% or \$15,380).

No increase is anticipated for Federal revenue.

Expenditures and Other Financing Uses of Funds, as budgeted in the General Fund, total \$53,349,470, an increase of 3.43% over estimated 2017-18 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 EXPENDITURES & OTHER USES OF FUNDS	B 2018-19 BUDGET	C % CHANGE FROM 2017-18 PROJECTED	D % OF TOTAL BUDGET	E % OF TOTAL DIFFERENCE
Salaries	22,660,170	2.05	42.47	25.77
Benefits	15,144,480	5.05	28.39	41.18
Salaries & Benefits	37,804,650	3.23	70.86	66.95
Professional Services	3,166,450	11.08	5.94	17.87
Property Services	888,140	4.01	1.66	1.94
Other Services	3,140,360	5.35	5.89	9.02
Supplies	1,343,260	4.23	2.52	3.09
Equipment	790,750	49.07	1.48	14.72
Other Objects	607,860	(32.06)	1.14	(16.22)
Other Uses of Funds	5,608,000	12.54	10.51	35.34
Transfer to Capital Reserve	0	0.00	0.00	(32.70)
TOTAL:	53,349,470	3.43	100.00	100.00

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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 (70.86% - Column D) is in the areas of salaries and benefits.

The primary reason for the 2.05% increase in total SALARIES of \$455,630 is due to a 2.75% wage increase for staff and 0.35% for new staff. Retirement savings are 1.16% from 2017-18 to 2018-19 due to lower cost for new hires and reduction in the number of positions filled.

The BENEFITS category is increasing by 5.05% or \$728,220. The two areas causing this increase are the employees' retirement and health insurance benefits. The PSERS employer contribution rate increased from 32.57% to 33.43% of salaries for 2018-19 which added \$424,370 to the budget for retirement expense. Health insurance costs are expected to increase by \$255,000, or 5.00%.

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 29.14% of the total budget.

PROFESSIONAL SERVICES increased by 11.08%, or \$315,940. An increase of \$221,610 in special education contracts is the result of increased enrollment in these programs in 2018-19. Funds for a School Resource Officer were added in the amount of \$100,000.

The increase of 4.01%, or \$34,230, for PURCHASED PROPERTY SERVICES is due to increases in the following areas: electricity (\$17,820), maintenance repairs (\$8,000), and equipment leases (\$8,840).

OTHER PURCHASED SERVICES is expected to increase by \$159,550, or 5.35%. Increases are budgeted for the transportation contract (\$77,600) and tuition to other programs (\$76,590).

The expected cost of SUPPLIES, TEXTBOOKS, AND SOFTWARE has increased by 4.23%, or \$54,560.

The district develops its EQUIPMENT budget based upon need which varies from year to year. The district expects to increase its equipment expenditures by \$260,310, or 49.07%. Increases are as follows: \$2,670 for building level budgets, \$47,640 for the music program, and \$210,000 for the technology budget. The music program is purchasing percussion and brass instruments that are needed for the middle and high school programs. The increase to the technology budget of \$210,000 is for one-time purchases paid from excess funds reserved for technology. Equipment requests are reviewed in detail by the Finance Committee of the Board before they are included in the budget.

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The OTHER OBJECTS category is decreasing by \$286,860, or (32.06%), due to a decline in budgeted debt service interest payments of \$135,990. A large portion of the balance is due to a reduction in the Refund of Prior Year Receipts (\$150,190). These were refunds due in 2017-18 from prior year tax receipts as a result of assessment changes.

OTHER FINANCING USES is increasing by \$625,000 or 12.54%. Debt principal payments are increasing by \$225,000. An allocation of \$400,000 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 budget data that follows represents two levels of detail that we feel fairly and accurately illustrates the Lampeter-Strasburg School District's 2018-19 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 2018-19
REVENUE and EXPENSE SUMMARY

	2017-18 BUDGET	2017-18 PROJECTED	2018-19 BUDGET	PERCENT CHANGE	PERCENT OF TOTAL
Beginning Fund Balance:	6,180,430	6,180,430	6,445,980		
CATEGORY					
REVENUE					
6000 Local Sources	38,719,380	39,100,570	39,805,900	1.80	75.33
7000 State Sources	12,273,040	12,275,270	12,567,810	2.38	23.78
8000 Federal Sources	470,890	470,890	470,890	0.00	0.89
9000 Other Financing Sources	0	0	0	0.00	0.00
TTL REV & OTHER FIN SOURCES	<u>51,463,310</u>	<u>51,846,730</u>	<u>52,844,600</u>	<u>1.92</u>	<u>100.00</u>
EXPENDITURES					
1000 INSTRUCTIONAL PROGRAMS					
1100 Regular Instructional	22,598,530	22,199,970	22,923,950	3.26	42.97
1200 Special Instructional	7,192,880	7,256,410	7,636,900	5.24	14.31
1300 Vocational Education	733,160	660,340	718,410	8.79	1.35
1400 Other Instructional	320,460	319,170	327,390	2.58	0.61
TOTAL 1000 INSTRUCTIONAL	<u>30,845,030</u>	<u>30,435,890</u>	<u>31,606,650</u>	<u>3.85</u>	<u>59.24</u>
2000 SUPPORT SERVICES					
2100 Pupil Personnel	1,983,620	1,976,950	2,119,800	7.23	3.97
2200 Instructional Staff	949,990	937,870	937,040	(0.09)	1.76
2300 Administration	2,900,960	2,896,480	3,001,770	3.64	5.63
2400 Pupil Health	556,600	561,000	557,770	(0.58)	1.05
2500 Business	656,740	620,400	545,890	(12.01)	1.02
2600 Maintenance	3,588,160	3,491,330	3,737,400	7.05	7.01
2700 Transportation	1,557,140	1,613,330	1,707,350	5.83	3.20
2800 Support Svcs - Central	1,556,690	1,591,920	1,899,230	19.30	3.56
2900 Other Support	32,990	32,990	32,990	0.00	0.06
TOTAL 2000 SUPPORT SERVICES	<u>13,782,890</u>	<u>13,722,270</u>	<u>14,539,240</u>	<u>5.95</u>	<u>27.25</u>
3000 OPERATION OF NONINSTRUCTIONAL SERVICES					
3200 Student Activities	1,032,400	1,005,370	1,025,400	1.99	1.92
3300 Community Services	6,500	6,500	6,500	0.00	0.01
3400 Scholarship and Awards	1,750	1,750	1,750	0.00	0.00
TOTAL 3000 NONINSTRUCTIONAL SVCS	<u>1,040,650</u>	<u>1,013,620</u>	<u>1,033,650</u>	<u>1.98</u>	<u>1.94</u>
5000 DEBT SERVICE OTHER FINANCING USES					
5100 Debt Service	5,773,470	5,680,920	5,769,930	1.57	10.82
5130 Refund of Prior Year Receipts	0	150,190	0	(100.00)	0.00
5200 Capital Reserve Fund Transfer	0	578,290	0	(100.00)	0.00
5900 Budgetary Reserve	400,000	0	400,000	0.00	0.75
TOTAL 5000 OTHER FINANCING USES	<u>6,173,470</u>	<u>6,409,400</u>	<u>6,169,930</u>	<u>(3.74)</u>	<u>11.57</u>
TOTAL GENERAL FUND BUDGETED EXPENDITURES AND OTHER FINANCING USES:	<u>51,842,040</u>	<u>51,581,180</u>	<u>53,349,470</u>	<u>3.43</u>	<u>100.00</u>
Change in Fund Balance:	(378,730)	265,550	(504,870)		
Ending Fund Balance:	5,801,700	6,445,980	5,941,110		
ASSIGNED FOR RETIREMENT:	900,000	1,300,000	1,300,000		
ASSIGNED FOR LOST ASSESSMENT APPEALS:	0	171,710	171,710		
ASSIGNED FOR TECHNOLOGY:	0	554,000	258,000		
UNASSIGNED FUND BALANCE:	<u>4,901,700</u>	<u>4,420,270</u>	<u>4,211,400</u>		
TOTAL FUND BALANCE:	<u>5,801,700</u>	<u>6,445,980</u>	<u>5,941,110</u>		

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2018-19
REVENUE DETAIL BY SOURCE

	2017-18 BUDGET	2017-18 PROJECTED	2018-19 BUDGET	DIFFERENCE	PERCENT CHANGE
REVENUES					
LOCAL SOURCES					
Current Real Estate Tax	33,496,320	33,673,900	34,294,440	620,540	1.84
Interim Real Estate Tax	251,800	145,730	144,910	(820)	(0.56)
Public Utility Tax	40,000	37,390	40,000	2,610	6.98
Earned Income Tax	3,085,250	3,105,000	3,198,000	93,000	3.00
Real Estate Transfer	430,000	510,000	460,000	(50,000)	(9.80)
Delinquent Taxes	550,000	630,000	640,000	10,000	1.59
Interest on Investments	65,000	180,000	200,000	20,000	11.11
Admissions	51,000	41,000	51,000	10,000	24.39
Student Activity Fees	30,000	30,000	30,000	0	0.00
Intermediate Sources - Fed	440,550	440,550	440,550	0	0.00
Access - PCA Generated Funds	29,000	44,000	44,000	0	0.00
Rentals	90,000	103,000	103,000	0	0.00
Tuition	61,200	60,500	60,500	0	0.00
Transportation Fees - L-S Bus	9,200	8,500	8,500	0	0.00
Misc. Revenue	65,000	65,000	65,000	0	0.00
Advertising Revenue	25,060	26,000	26,000	0	0.00
TOTAL LOCAL SOURCES	<u>38,719,380</u>	<u>39,100,570</u>	<u>39,805,900</u>	<u>705,330</u>	<u>1.80</u>
STATE SOURCES					
Basic Instructional Subsidy	4,165,790	4,172,340	4,255,790	83,450	2.00
Vocational Education	50,000	46,710	50,000	3,290	7.04
Special Education	1,429,870	1,396,870	1,412,250	15,380	1.10
Transportation	648,650	690,120	695,000	4,880	0.71
Rentals & Sinking Fund	502,950	488,690	479,290	(9,400)	(1.92)
Nursing, Medical & Dental Services	60,000	57,790	60,000	2,210	3.82
Property Tax Relief Revenue	635,970	635,970	635,970	0	0.00
Social Security Reimbursement	834,640	833,780	852,270	18,490	2.22
Retirement Reimbursement	3,619,050	3,611,880	3,786,120	174,240	4.82
Ready to Learn Grant - Accountability Block	281,120	281,120	281,120	0	0.00
1305-1306 Subsidy	45,000	60,000	60,000	0	0.00
TOTAL STATE SOURCES	<u>12,273,040</u>	<u>12,275,270</u>	<u>12,567,810</u>	<u>292,540</u>	<u>2.38</u>
FEDERAL SOURCES					
Ed. of Disadvant. Stud. - Title I	420,000	420,000	420,000	0	0.00
EESA Title II	50,890	50,890	50,890	0	0.00
TOTAL FEDERAL SOURCES	<u>470,890</u>	<u>470,890</u>	<u>470,890</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	0	0	0	0	0.00
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>51,463,310</u>	<u>51,846,730</u>	<u>52,844,600</u>	<u>997,870</u>	<u>1.92</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2018-19

EXPENDITURES BY FUNCTION

	2017-18 BUDGET	2017-18 PROJECTED	2018-19 BUDGET	DIFFERENCE	PERCENT CHANGE
1100 REGULAR INSTRUCTIONAL					
REGULAR INSTRUCTIONAL					
Salaries	12,611,810	12,473,960	12,815,720	341,760	2.74
Benefits	8,394,370	8,144,080	8,495,900	351,820	4.32
Purchased Professional Svcs	10,230	10,230	9,230	(1,000)	(9.78)
Purchased Property Svcs	101,110	101,110	100,610	(500)	(0.49)
Other Purchased Svcs	514,840	495,920	513,260	17,340	3.50
General Supplies	262,710	262,710	265,610	2,900	1.10
Textbooks	170,580	170,580	118,080	(52,500)	(30.78)
Equipment	27,270	27,270	88,870	61,600	225.89
Dues & Memberships	570	570	240	(330)	(57.89)
TOTAL REGULAR INSTRUCTIONAL:	22,093,490	21,686,430	22,407,520	721,090	3.33
FEDERAL INSTRUCTIONAL PROGRAMS					
Salaries	335,240	335,240	335,240	-	0.00
Benefits	126,390	134,890	137,780	2,890	2.14
Purchased Professional Svcs	1,500	1,500	1,500	-	0.00
Supplies and Textbooks	41,910	41,910	41,910	-	0.00
Equipment	-	-	-	-	0.00
TOTAL FEDERAL PROGRAMS:	505,040	513,540	516,430	2,890	0.56
TOTAL REGULAR INSTRUCTIONAL PROGRAMS:	22,598,530	22,199,970	22,923,950	723,980	3.26
1200 SPECIAL PROGRAMS					
Salaries	2,760,790	2,867,330	2,908,020	40,690	1.42
Benefits	1,812,290	1,852,420	1,961,930	109,510	5.91
Purchased Professional Svcs	2,283,430	2,157,990	2,379,600	221,610	10.27
Purchased Property Svcs	2,500	1,960	2,000	40	2.04
Other Purchased Svcs	324,420	367,260	377,200	9,940	2.71
Supplies and Textbooks	7,450	7,450	6,650	(800)	(10.74)
Dues & Memberships	2,000	2,000	1,500	(500)	(25.00)
TOTAL SPECIAL PROGRAMS:	7,192,880	7,256,410	7,636,900	380,490	5.24
1300 VOCATIONAL EDUCATION					
VO AG					
Salaries	112,840	112,510	118,400	5,890	5.24
Benefits	74,000	72,520	79,010	6,490	8.95
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	7,000	-	0.00
TOTAL VO AG:	195,840	194,030	206,410	12,380	6.38
CAREER AND TECHNOLOGY CENTER					
Lease Payment	61,970	61,970	62,000	30	0.05
Tuition	475,350	404,340	450,000	45,660	11.29
TOTAL CTC:	537,320	466,310	512,000	45,690	9.80
TOTAL VOCATIONAL ED:	733,160	660,340	718,410	58,070	8.79

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2018-19

EXPENDITURES BY FUNCTION

	2017-18 BUDGET	2017-18 PROJECTED	2018-19 BUDGET	DIFFERENCE	PERCENT CHANGE
1400 OTHER INSTRUCTIONAL PROGRAMS					
L-S ACADEMY					
Salaries	1,650	1,650	1,650	-	0.00
Benefits	650	650	690	40	6.15
TOTAL L-S ACADEMY:	2,300	2,300	2,340	40	1.74
HOMEBOUND INSTRUCTION					
Salaries	10,000	10,000	10,000	-	0.00
Benefits	4,030	4,030	4,190	160	3.97
Tuition - Spec Schools	19,800	19,800	19,800	-	0.00
TOTAL HOMEBOUND:	33,830	33,830	33,990	160	0.47
COURT PLACED PROGRAMS					
Tuition - Spec Schools	50,000	50,000	50,000	-	0.00
TOTAL COURT PLACED PROG:	50,000	50,000	50,000	-	0.00
ESL					
Salaries	112,740	112,740	116,380	3,640	3.23
Benefits	73,910	72,620	77,650	5,030	6.93
Purchased Professional Svcs	1,280	1,280	1,280	-	0.00
Supplies and Textbooks	1,600	1,600	1,600	-	0.00
TTL ADDTL OTHER INSTRUCT PROG:	189,530	188,240	196,910	8,670	4.61
ALTERNATIVE EDUCATION					
Salaries	2,000	2,000	2,000	-	0.00
Benefits	800	800	150	(650)	(81.25)
Contracted Professional Services	40,000	40,000	40,000	-	0.00
Equipment	2,000	2,000	2,000	-	0.00
TTL ALTERNATIVE EDUCATION:	44,800	44,800	44,150	(650)	(1.45)
TOTAL OTHER INSTRUCT PROG:	320,460	319,170	327,390	8,220	2.58
TOTAL 1000 - INSTRUCTIONAL PROGRAMS	30,845,030	30,435,890	31,606,650	1,170,760	3.85
2100 SUPPORT SERVICES - PUPIL PERSONNEL					
GUIDANCE SERVICES					
Salaries	602,000	608,460	623,650	15,190	2.50
Benefits	394,970	392,260	416,360	24,100	6.14
Purchased Professional Svcs	12,000	12,000	7,800	(4,200)	(35.00)
Other Purchased Svcs	90	90	90	-	0.00
Supplies and Textbooks	2,060	2,060	3,760	1,700	82.52
Dues & Memberships	-	-	-	-	0.00
TOTAL GUIDANCE:	1,011,120	1,014,870	1,051,660	36,790	3.63
STUDENT APPRAISAL & SPECIAL SERVICES					
Salaries	264,550	268,690	276,150	7,460	2.78
Benefits	173,550	173,200	184,330	11,130	6.43
Other Purchased Svcs	8,050	8,050	8,050	-	0.00
Supplies and Textbooks	8,140	8,140	8,140	-	0.00
Equipment	2,250	2,250	-	-	0.00
Dues & Memberships	1,000	1,000	1,000	-	0.00
TOTAL STUDENT APPRAISAL SVCS:	457,540	461,330	477,670	16,340	3.54

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2018-19
EXPENDITURES BY FUNCTION

	2017-18 BUDGET	2017-18 PROJECTED	2018-19 BUDGET	DIFFERENCE	PERCENT CHANGE
ATTENDANCE SERVICES					
Purchased Professional Svcs	2,210	2,210	1,740	(470)	(21.27)
TOTAL ATTENDANCE SVCS:	2,210	2,210	1,740	(470)	(21.27)
PSYCHOLOGICAL TESTING					
Purchased Professional Svcs	9,000	9,000	9,000	-	0.00
TOTAL PSYCHOLOGICAL TESTING:	9,000	9,000	9,000	-	0.00
SPEECH & PATHOLOGY					
Salaries	190,720	182,560	229,400	46,840	25.66
Benefits	125,060	117,640	153,020	35,380	30.07
TOTAL SPEECH & PATHOLOGY:	315,780	300,200	382,420	82,220	27.39
SOCIAL WORKER					
Salaries	67,420	68,800	70,890	2,090	3.04
Benefits	44,140	44,250	47,220	2,970	6.71
TOTAL SOCIAL WORKER:	111,560	113,050	118,110	5,060	4.48
STUDENT ACCOUNTING:					
Salaries	42,160	42,380	43,540	1,160	2.74
Benefits	27,750	27,410	29,160	1,750	6.38
Purchased Professional Svcs	6,500	6,500	6,500	-	0.00
TOTAL STUDENT ACCOUNTING:	76,410	76,290	79,200	2,910	3.81
TOTAL PUPIL PERSONNEL:	<u>1,983,620</u>	<u>1,976,950</u>	<u>2,119,800</u>	<u>142,850</u>	<u>7.23</u>
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
LIBRARY SERVICES					
Salaries	244,620	244,630	226,610	(18,020)	(7.37)
Benefits	160,940	158,160	167,900	9,740	6.16
Purchased Professional Svcs	700	700	700	-	0.00
Other Purchased Svcs	460	460	460	-	0.00
Supplies and Textbooks	24,850	24,850	24,850	-	0.00
TOTAL LIBRARY:	431,570	428,800	420,520	(8,280)	(1.93)
CURRICULUM DEVELOPMENT/SPECIAL EDUCATION SUPERVISION					
Salaries	105,650	105,650	108,560	2,910	2.75
Benefits	69,230	59,880	64,020	4,140	6.91
Purchased Professional Svcs	52,620	52,620	52,620	-	0.00
Other Purchased Svcs	2,500	2,500	2,500	-	0.00
Supplies and Books	3,750	3,750	3,750	-	0.00
Software	18,000	18,000	18,000	-	0.00
Equipment	35,000	35,000	35,000	-	0.00
Membership Dues	1,100	1,100	1,100	-	0.00
TOTAL CURRICULUM:	287,850	278,500	285,550	7,050	2.53
INSTRUCT STAFF DEVELOPMENT SVCS					
Benefits	230,570	230,570	230,970	400	0.17
TOTAL INSTRUCT STAFF DEV SVCS:	230,570	230,570	230,970	400	0.17
TOTAL INSTRUCTIONAL STAFF:	<u>949,990</u>	<u>937,870</u>	<u>937,040</u>	<u>(830)</u>	<u>(0.09)</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2018-19

EXPENDITURES BY FUNCTION

	2017-18 BUDGET	2017-18 PROJECTED	2018-19 BUDGET	DIFFERENCE	PERCENT CHANGE
2300 SUPPORT SERVICES - ADMINISTRATION					
BOARD SECRETARY					
Purchased Professional Svcs	24,600	24,600	24,600	-	0.00
Other Purchased Svcs	9,200	14,000	14,000	-	0.00
Supplies and Textbooks	60	60	60	-	0.00
Dues and Memberships	12,000	12,000	12,000	-	0.00
TOTAL BOARD SECRETARY:	<u>45,860</u>	<u>50,660</u>	<u>50,660</u>	-	0.00
TAX ASSESSMENT					
Salaries	22,200	22,200	22,810	610	2.75
Benefits	14,690	14,440	15,360	920	6.37
Purchased Professional Svcs	109,290	109,290	109,290	-	0.00
Other Purchased Svcs	12,000	12,000	12,000	-	0.00
TOTAL TAX ASSESSMENT:	<u>158,180</u>	<u>157,930</u>	<u>159,460</u>	1,530	0.97
LEGAL SERVICES					
Purchased Professional Svcs	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>	-	0.00
TOTAL LEGAL SERVICES:	95,000	95,000	95,000	-	0.00
SUPERINTENDENT SERVICES					
Salaries	446,480	448,660	460,990	12,330	2.75
Benefits	289,540	283,360	304,330	20,970	7.40
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:	<u>774,890</u>	<u>770,890</u>	<u>804,190</u>	33,300	4.32
PUBLIC RELATIONS					
Salaries	44,580	44,580	45,810	1,230	2.76
Benefits	29,180	28,680	30,510	1,830	6.38
District Newsletter	11,500	11,500	11,500	-	0.00
Supplies	2,500	2,500	2,500	-	0.00
TOTAL PUBLIC RELATIONS:	<u>87,760</u>	<u>87,260</u>	<u>90,320</u>	3,060	3.51
PRINCIPAL SERVICES:					
Salaries	1,029,100	1,033,450	1,054,560	21,110	2.04
Benefits	682,830	673,950	714,740	40,790	6.05
Other Purchased Svcs	6,500	6,500	9,750	3,250	50.00
Supplies and Textbooks	16,410	16,410	18,510	2,100	12.80
Dues and Memberships	4,430	4,430	4,580	150	3.39
TOTAL PRINCIPAL SVCS:	<u>1,739,270</u>	<u>1,734,740</u>	<u>1,802,140</u>	67,400	3.89
TOTAL ADMINISTRATION:	<u>2,900,960</u>	<u>2,896,480</u>	<u>3,001,770</u>	<u>105,290</u>	<u>3.64</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2018-19

EXPENDITURES BY FUNCTION

	2017-18 BUDGET	2017-18 PROJECTED	2018-19 BUDGET	DIFFERENCE	PERCENT CHANGE
2400 SUPPORT SERVICES - PUPIL HEALTH					
MEDICAL SERVICES					
Purchased Professional Svcs	5,120	5,120	5,120	-	0.00
TOTAL MEDICAL SVCS:	5,120	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	321,830	326,730	314,050	(12,680)	(3.88)
Benefits	211,170	210,670	220,170	9,500	4.51
Other Purchased Svcs	2,160	2,160	2,110	(50)	(2.31)
Supplies and Textbooks	15,290	15,290	15,290	-	0.00
TOTAL NURSING SERVICES:	550,450	554,850	551,620	(3,230)	(0.58)
TOTAL PUPIL HEALTH SVCS:	556,600	561,000	557,770	(3,230)	(0.58)
2500 BUSINESS SERVICES					
Salaries	360,800	342,610	289,850	(52,760)	(15.40)
Benefits	235,720	217,570	195,820	(21,750)	(10.00)
Purchased Professional Svcs	42,000	42,000	42,000	-	0.00
Purchased Property Svcs	7,250	7,250	7,250	-	0.00
Other Purchased Svcs	4,600	4,600	4,600	-	0.00
Supplies and Textbooks	5,470	5,470	5,470	-	0.00
Dues and Memberships	900	900	900	-	0.00
TOTAL BUSINESS SERVICES:	656,740	620,400	545,890	(74,510)	(12.01)
2600 OPERATION & MAINTENANCE OF PLANT SERVICES					
MAINTENANCE SERVICES					
Salaries	1,340,880	1,344,820	1,369,990	25,170	1.87
Benefits	851,330	819,280	891,840	72,560	8.86
Purchased Professional Svcs	118,900	118,900	118,900	-	0.00
Purchased Property Svcs	667,160	634,370	669,030	34,660	5.46
Other Purchased Svcs	191,390	197,600	200,960	3,360	1.70
Supplies and Textbooks	390,860	348,720	363,880	15,160	4.35
Equipment	17,250	17,250	12,410	(4,840)	(28.06)
Dues and Memberships	400	400	400	-	0.00
TOTAL MAINTENANCE SERVICES:	3,578,170	3,481,340	3,627,410	146,070	4.20
CROSSING GUARDS/SCHOOL RESOURCE OFFICER					
Purchased Professional Svcs	9,990	9,990	109,990	100,000	1,001.00
TOTAL CROSSING GUARDS:	9,990	9,990	109,990	100,000	1,001.00
TOTAL MAINTENANCE SVCS:	3,588,160	3,491,330	3,737,400	246,070	7.05

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2018-19

EXPENDITURES BY FUNCTION

	2017-18 BUDGET	2017-18 PROJECTED	2018-19 BUDGET	DIFFERENCE	PERCENT CHANGE
2700 TRANSPORTATION					
TRANSPORTATION					
Salaries	202,500	203,470	209,050	5,580	2.74
Benefits	103,610	131,280	139,670	8,390	6.39
Purchased Professional Svcs	4,500	4,500	4,500	-	0.00
Other Purchased Svcs	1,239,620	1,267,170	1,347,220	80,050	6.32
Supplies and Textbooks	6,800	6,800	6,800	-	0.00
Equipment	-	-	-	-	0.00
Dues and Memberships	110	110	110	-	0.00
TOTAL TRANSPORTATION:	1,557,140	1,613,330	1,707,350	94,020	5.83
2800 SUPPORT SERVICES - CENTRAL					
TECHNOLOGY SERVICES					
Salaries	423,170	464,350	458,980	(5,370)	(1.16)
Benefits	277,930	295,840	310,550	14,710	4.97
Purchased Professional Svcs	57,000	57,000	57,000	-	0.00
Purchased Property Svcs	35,000	35,000	35,000	-	0.00
Other Purchased Svcs	7,500	7,500	7,500	-	0.00
Supplies and Textbooks	40,400	40,400	40,400	-	0.00
Software	233,200	233,200	319,200	86,000	36.88
Equipment	410,000	410,000	620,000	210,000	51.22
Dues and Memberships	390	390	390	-	0.00
TOTAL TECHNOLOGY SERVICES:	1,484,590	1,543,680	1,849,020	305,340	19.78
HUMAN RESOURCES					
Salaries	42,930	28,700	29,490	790	2.75
Benefits	28,240	18,610	19,790	1,180	6.34
Purchased Professional Svcs	550	550	550	-	0.00
Other Purchased Svcs	-	-	-	-	0.00
Supplies and Textbooks	50	50	50	-	0.00
Dues and Memberships	330	330	330	-	0.00
TOTAL HUMAN RESOURCES	72,100	48,240	50,210	1,970	4.08
TOTAL SUPPORT SVCS:	1,556,690	1,591,920	1,899,230	307,310	19.30
2900 OTHER SUPPORT SERVICES					
Other Purchased Services	27,400	27,400	27,400	-	0.00
Property Tax on Rental Property	5,590	5,590	5,590	-	0.00
TOTAL OTHER SUPPORT SVCS:	32,990	32,990	32,990	-	0.00
TOTAL 2000 - SUPPORT SERVICES	13,782,890	13,722,270	14,539,240	816,970	5.95

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2018-19
EXPENDITURES BY FUNCTION

	2017-18 BUDGET	2017-18 PROJECTED	2018-19 BUDGET	DIFFERENCE	PERCENT CHANGE
3200 STUDENT ACTIVITIES					
SCHOOL SPONSORED STUDENT ACTIVITIES					
Salaries	102,820	104,180	104,180	-	0.00
Benefits	41,360	41,560	43,570	2,010	4.84
PAC Purchased Professional Svcs	7,500	7,500	7,500	-	0.00
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>190,030</u>	<u>191,590</u>	<u>193,600</u>	<u>2,010</u>	<u>1.05</u>
ATHLETICS					
Salaries	421,710	404,190	414,200	10,010	
Benefits	206,710	195,640	207,850	12,210	6.24
Purchased Professional Svcs	64,390	64,390	64,390	-	0.00
Purchased Property Svcs	11,250	11,250	11,250	-	0.00
Other Purchased Svcs	60,820	60,820	60,820	-	0.00
Supplies	47,000	47,000	47,000	-	0.00
Equipment	26,670	26,670	22,470	(4,200)	0.00
Dues and Memberships	3,820	3,820	3,820	-	0.00
TOTAL ATHLETICS:	<u>842,370</u>	<u>813,780</u>	<u>831,800</u>	<u>18,020</u>	<u>2.21</u>
TOTAL ACTIVITIES:	<u>1,032,400</u>	<u>1,005,370</u>	<u>1,025,400</u>	<u>20,030</u>	<u>1.99</u>
3300 COMMUNITY SERVICES					
Grants to Community Organizations	6,500	6,500	6,500	-	0.00
TOTAL COMMUNITY SVCS:	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>-</u>	<u>0.00</u>
3400 SCHOLARSHIPS AND AWARDS					
Student Scholarships and Awards	1,750	1,750	1,750	-	0.00
TOTAL COMMUNITY SVCS:	<u>1,750</u>	<u>1,750</u>	<u>1,750</u>	<u>-</u>	<u>0.00</u>
TOTAL 3000 - NONINSTRUCTIONAL SERVICES	<u>1,040,650</u>	<u>1,013,620</u>	<u>1,033,650</u>	<u>20,030</u>	<u>1.98</u>
5000 OTHER FINANCING USES					
REFUND OF PRIOR YEAR RECEIPTS	-	150,190	-	(150,190)	(100.00)
DEBT SERVICE					
Interest Payments	745,470	697,920	561,930	(135,990)	(19.49)
Principal Payments	5,028,000	4,983,000	5,208,000	225,000	4.52
TOTAL DEBT SERVICE:	<u>5,773,470</u>	<u>5,680,920</u>	<u>5,769,930</u>	<u>89,010</u>	<u>1.57</u>
CAPITAL RESERVE TRANSFER	-	578,290	-	(578,290)	(100.00)
BUDGETARY RESERVE					
Other Financing Uses	400,000	-	400,000	400,000	
TOTAL BUDGETARY RESERVE:	<u>400,000</u>	<u>-</u>	<u>400,000</u>	<u>400,000</u>	
TOTAL 5000 - OTHER FINANCING USES:	<u>6,173,470</u>	<u>6,409,400</u>	<u>6,169,930</u>	<u>(239,470)</u>	<u>(3.74)</u>
TOTAL GENERAL FUND BUDGET:	51,842,040	51,581,180	53,349,470	1,768,290	3.43
CHANGE IN FUND BALANCE:	(378,730)	265,550	(504,870)		

CAPITAL PROJECTS DETAIL

2017-18 through 2023-24

LAMPETER-STRASBURG SCHOOL DISTRICT
2017-18 through 2023-24 Capital Reserve Budget

Project Location and Description	2017-18	2018-19	2019-20	2020-21	Note 1 2021-22	Note 2 2022-23	2023-24
Beginning Balance	7,108,249	6,556,593	1,985,532	1,315,291	1,029,971	1,675,643	5,774,752
Income							
Transfer from General Fund - Note 3	578,000	0	0	0	0	0	0
Transfer from GF due to debt reduction	0	0	0	0	2,910,672	4,972,409	4,972,409
E-Rate Funding of Technology Projects	0	0	0	0	0	0	0
Interest Earnings	35,000	30,000	15,000	10,000	10,000	10,000	35,000
Proceeds from Borrowing	2,005,680	0	0	0	0	0	0
Total Fund Available for Projects:	<u>9,726,929</u>	<u>6,586,593</u>	<u>2,000,532</u>	<u>1,325,291</u>	<u>3,950,643</u>	<u>6,658,052</u>	<u>10,782,161</u>
Total Expenditures	<u>3,170,336</u>	<u>4,601,061</u>	<u>685,241</u>	<u>295,320</u>	<u>2,275,000</u>	<u>883,300</u>	<u>263,000</u>
Ending Balance	<u>6,556,593</u>	<u>1,985,532</u>	<u>1,315,291</u>	<u>1,029,971</u>	<u>1,675,643</u>	<u>5,774,752</u>	<u>10,519,161</u>

- 1 Debt reduction of \$2,910,672 in 2021-22
- 2 Total reduction of \$4,972,409 in 2022-23
- 3 Since outcome for these years is not known, no transfers were shown.

LAMPETER-STRASBURG SCHOOL DISTRICT
2017-18 through 2023-24 Capital Reserve Budget

Outside Athletic Master Plan	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Stage 3 Projects:							
Dugouts at Field 12	111,000						
Provide Water to Two Fields							
Synthetic Turf on Fields 1 and 2	2,500,000	3,100,000					
Provide ADA Compliance							
Support Building near Field 4							
Soft Costs and Professional Fees							
Principal and Interest on Field 2 Borrowing	15,548	53,561	53,441	53,320	2,048,200	0	0
Stage 4 Projects:							
Safety netting in front of visitors bleachers							
Spot lights on the flag pole and a new pole							
New bleacher seating for 250 visitors side							
Construct new batting cage under roof with sides							
Replace Varsity Scoreboard							
Blacktop paths to both bleacher locations ada							
Varsity Baseball Bleacher concrete pad						0	
Practice Football Field Renovation						30,000	
Lights on Varsity Softball Field						203,000	
Renovate Football Fieldhouse						300,000	
Soft Costs and Professional Fees						0	
Total:	2,626,548	3,153,561	53,441	53,320	2,048,200	533,000	0

LAMPETER-STRASBURG SCHOOL DISTRICT
2017-18 through 2023-24 Capital Reserve Budget

Hans Herr Elementary	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Replace Trane chiller	267,163						
Playground equipment and Rubber mulch		330,000					
Replace hot water heater							
Replace carpet & flooring	3,325						
Replace laminate - media center							
Replace cooling tower				0			
Upgrade video camera system							
Softball indoor batting cage		15,000					
Install cameras Busloop, playground, 3rd grade		4,000					
Replace VCT on Café stage		3,500					
Replace both boilers							0
Painting and sealing	16,200						
Roof repairs and renovation		10,000	10,000	10,000	10,000	10,000	10,000
Total:	286,688	362,500	10,000	10,000	10,000	10,000	10,000

Middle School	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 - admin office							
850 built-in combo locks - one to one program							
Grand Hallway Floor Replacement						0	
Replace front cement steps			12,000				
Replace water softeners				25,000			
Replace cooling tower			85,000				
Replace gym lobby doors and hardware							
Rebuild the McQuay chiller			45,000				
Roof repairs and renovations	10,000	10,000	10,000	10,000			0
Replace both boilers		365,000	25,000				
Install 4 new gate valves in heating loop							
Siemens panel upgrade	20,793	10,000	10,000	10,000	10,000	10,000	10,000
Total:	35,793	385,000	187,000	45,000	10,000	10,000	10,000

LAMPETER-STRASBURG SCHOOL DISTRICT
2017-18 through 2023-24 Capital Reserve Budget

High School	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Replace 3 classroom univents on 2nd floor							
Replace lights in guidance and art rooms(2)							
Repair terrazzo floor at stairwell entry							
Voice Upgrade							
Miscellaneous repairs							
Rebuild Skylight in Media Center							
Replace building loop hot water heater			9,800				
Replace old advertising sign by flag pole	4,500						
Window Film on Café window	4,500						
Replace stage floor surface		35,000					
Repaint auxiliary gym		20,000					
Replace cooling tower			85,000				
Replace boilers		365,000					
Plaster repairs	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Roof repairs and maintenance	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Rebuild the Trane Chiller						70,000	
Add 2 cameras to auxiliary gym		2,000					
Siemens panel upgrade	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total:	32,000	445,000	117,800	23,000	23,000	93,000	23,000

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

LAMPETER-STRASBURG SCHOOL DISTRICT
2017-18 through 2023-24 Capital Reserve Budget

Lampeter Elementary	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
BAU Panel Upgrade							
Install divider curtain in computer lab	11,544						
Replace window sills Music, art and nurses	8,500	5,000					
Install 8 hold open closure arms on lobby doors	1,520						
Replace lobby carpet tiles		4,500					
Roof maintenance	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Replace Florida Heat Pumps	20,000	20,000	30,000	30,000	40,000	40,000	50,000
Upgrade video camera system							
Concrete work	4,517						
Playground poured rubber surface	10,000	0	0				
Total:	61,081	34,500	35,000	35,000	45,000	45,000	55,000

Walnut Run Elementary	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Repoint foundation and brickwork					36,000		
Total:	0	0	0	0	36,000	0	0

Campus	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Replace defective doors at the fieldhouse							
Replace concession store front - fieldhouse							
Professional Services for Master Facility Plan		25,000	25,000	25,000			
Varsity BB Socreboard Replacement		15,000					
Install exterior cameras		10,000					
Laser grade Varsity Softball Field		2,500					
Maintenance building roof repairs							
Sidewalk repair	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Line painting	5,000			5,000			5,000
Admin Building Roof Renovations		50,000					50,000
Admin exterior cameras							
Admin building HVAC units	8,629						
Roadway and parking lot asphalt repairs	20,000	20,000	100,000	20,000	20,000	100,000	20,000
Asphalt Walkway to ball fields	0	0	30,000	0	0	0	0
Miscellaneous repairs							
Total:	43,629	132,500	165,000	60,000	30,000	110,000	85,000

LAMPETER-STRASBURG SCHOOL DISTRICT
2017-18 through 2023-24 Capital Reserve Budget

Technology Projects	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Install PAC cables							
PAC Lighting Project							
Voice Routers							
Vortek Motor							
Fiber from HH to Stadium		10,000					
HS APC Upgrades (UPS)		18,000					
Security cameras for pressbox,fieldhouse,fd2		10,000					
Baseball field wireless connection						6,100	
Switches and Network items for camera system		10,000					
Baseball field cameras						3,200	
WAN Upgrade			25,000	25,000	25,000	25,000	
Replacment of UPS units throughout the district					20,000		
HS Choral room sound upgrades	4,797						
Audio system replacment in the PAC					TBD		
Wireless replacment at Strasburg					3,800		
Total:	4,797	48,000	25,000	25,000	48,800	34,300	0

Cafeteria Projects	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Hans Herr							
Replace 23 year old dishwasher							
Replace milk cooler		2,000	2,000				
Purchase ice maker							
Replace casters on serving line	700						
Replace one roll-through refrigerator	8,000	8,000					
Replace compressor in walk-in cooler		6,000					
Replace two steamers in the kitchen	20,000		20,000				
Replace the compressor in the walk in freezer	6,000						

LAMPETER-STRASBURG SCHOOL DISTRICT
2017-18 through 2023-24 Capital Reserve Budget

Martin Meylin

Replace Combi oven /steamer							
Replace dishwasher							46,000
Replace roll-through refrigerator				8,000		8,000	
Replace compressor in walk-in cooler							
Replace office computer							
Replace compressor in freezer	6,000			6,000			

High School

Replace one beverage cooler	6,500						
Replace two steamers in kitchen			25,000				
Replace two roll-through refridgerators						16,000	
Replace compressor in walk-in cooler				6,000			
Replace office computer	1,300						
Replace freezer compressor	6,000			6,000			

Lampeter Elementary

Replace one hot food well	1,300						
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All Kitchens

Preventative maintenance on equipment	14,000	14,000	14,000	14,000	14,000	14,000	14,000
Total:	69,800	30,000	67,000	34,000	14,000	38,000	60,000

Total Project Costs:

3,170,336	4,601,061	685,241	295,320	2,275,000	883,300	263,000
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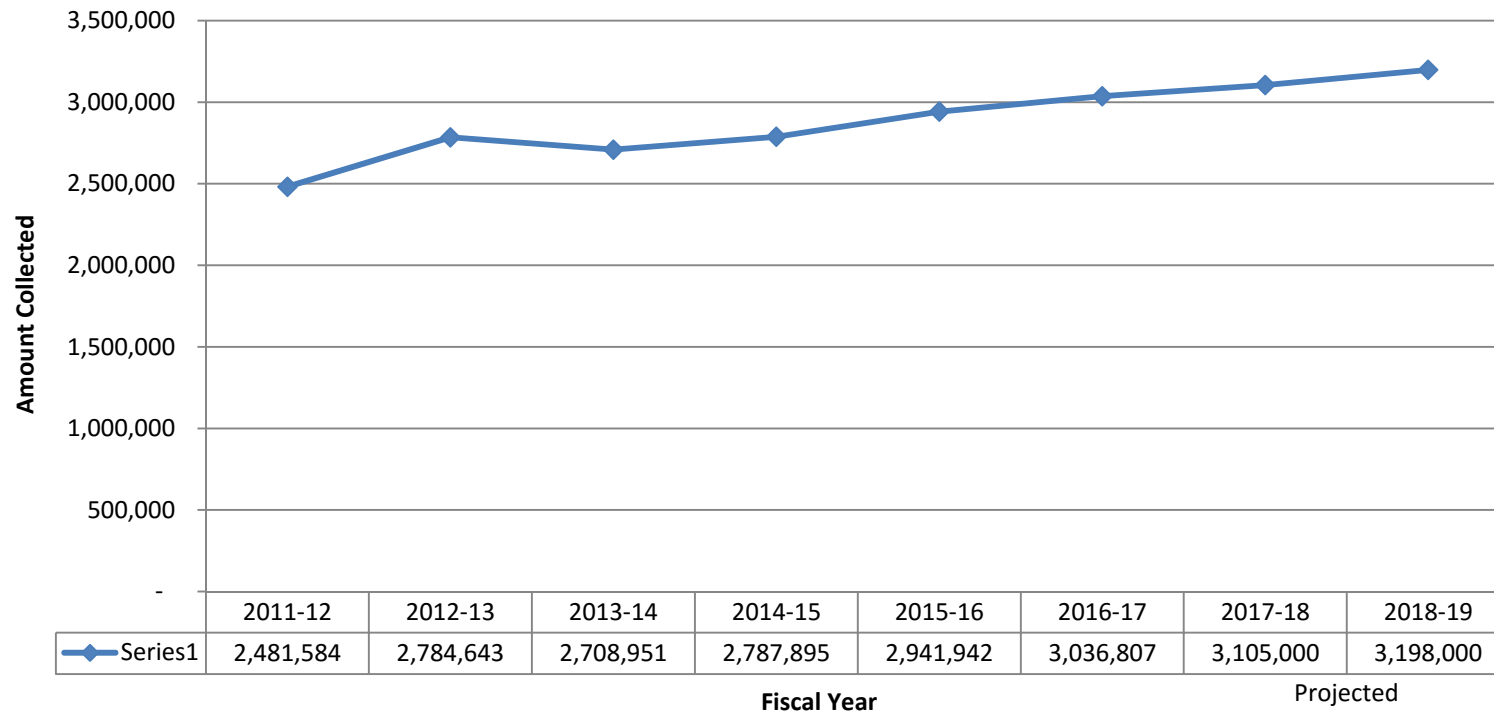
Ending Fund Balance:

6,556,593	1,985,532	1,315,291	1,029,971	1,675,643	5,774,752	10,519,161
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APPENDIX

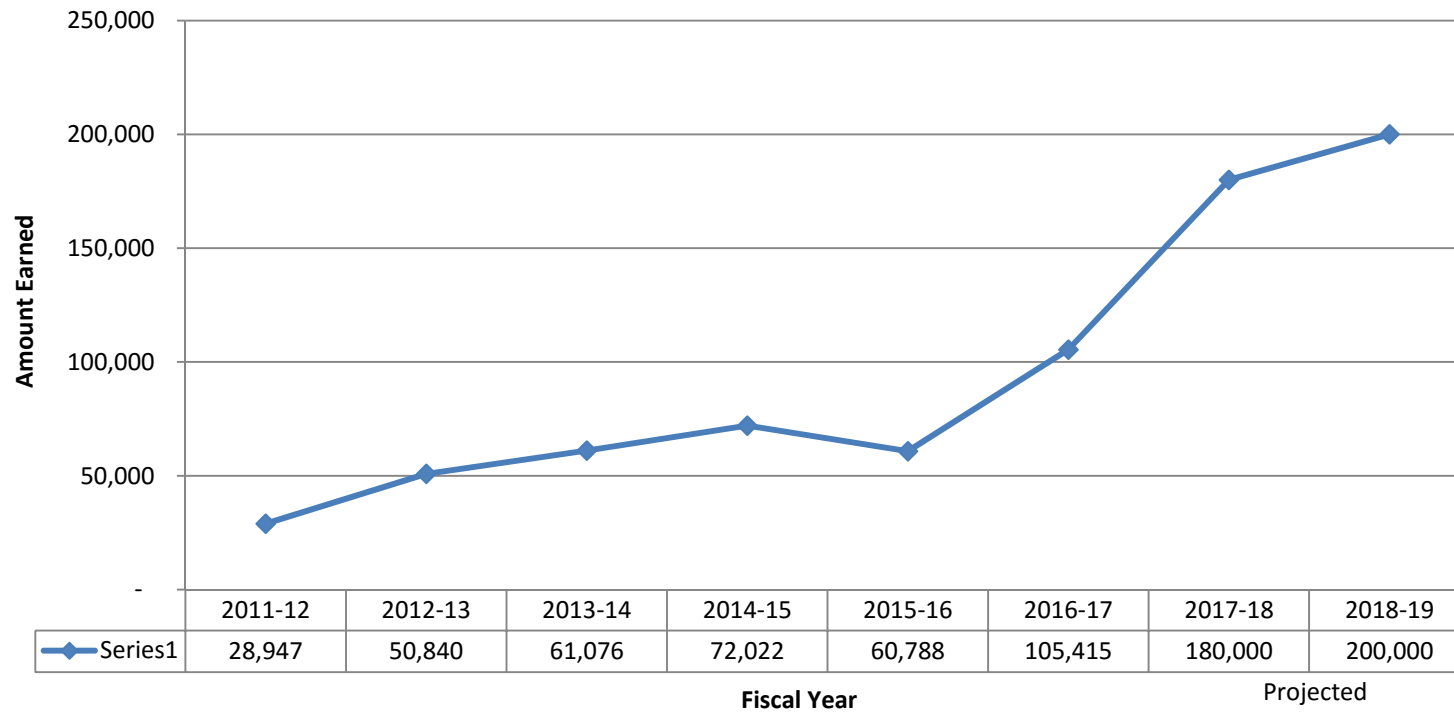
Revenues

Lancaster County Earned Income Tax:



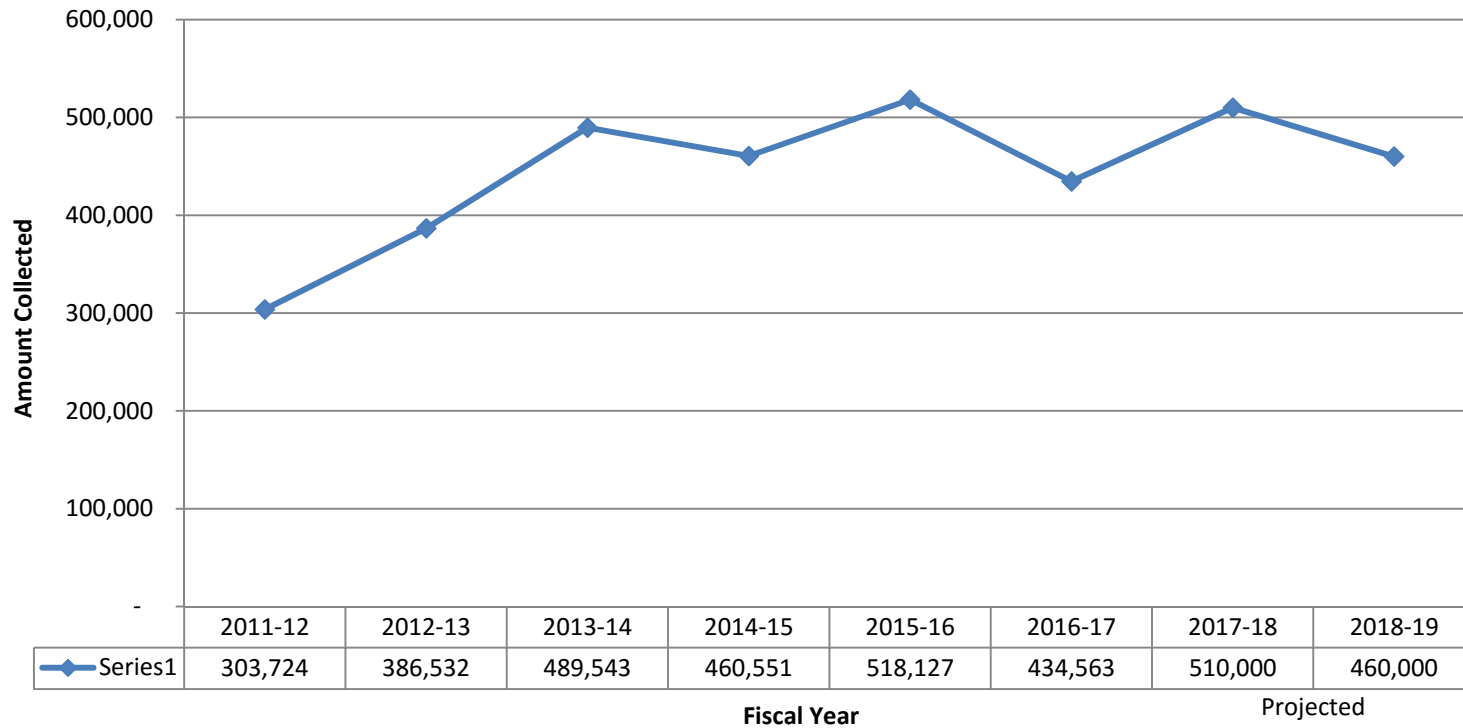
Revenues

Earnings on Investments:



Revenues

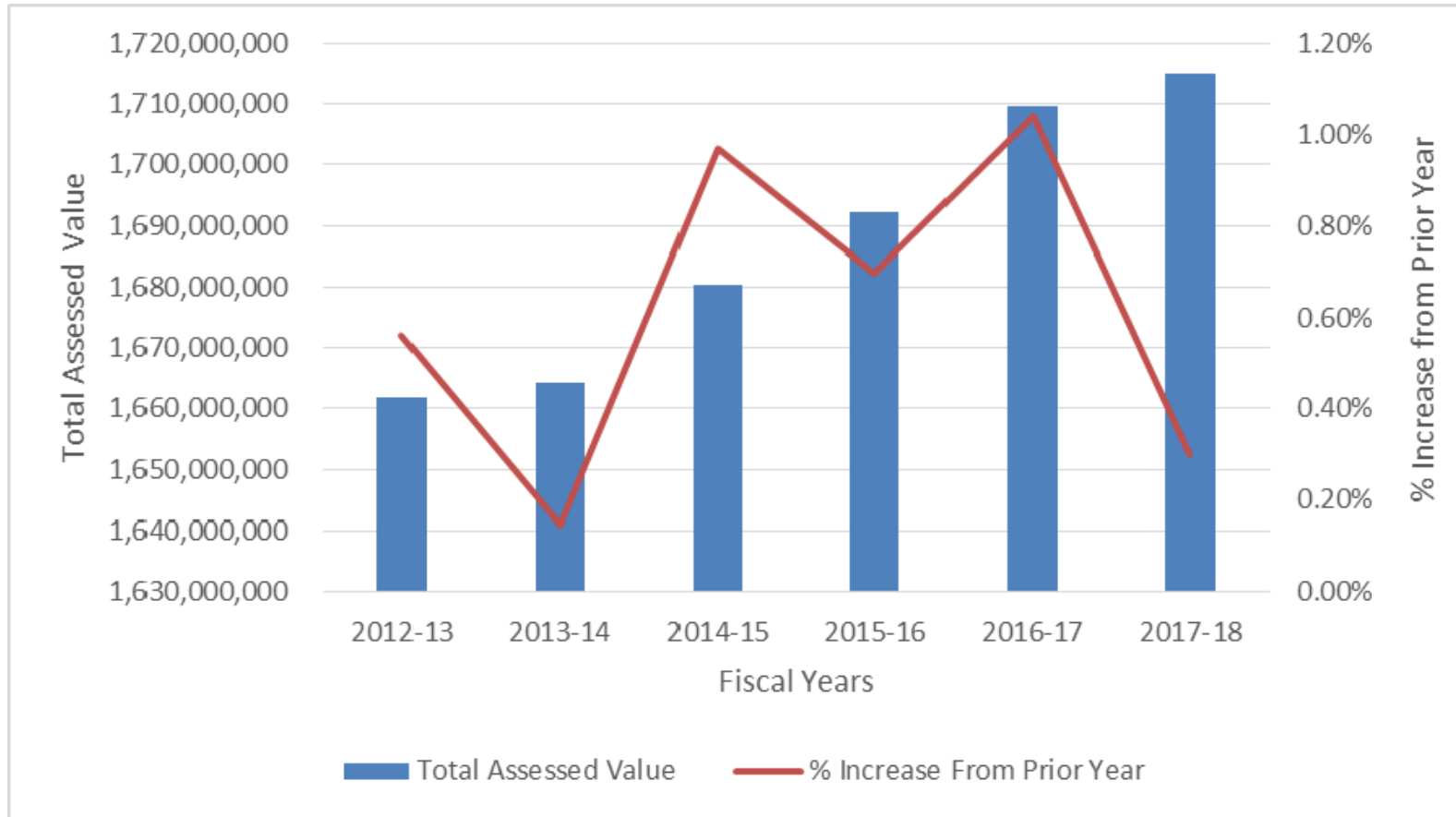
Real Estate Transfer Tax:



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

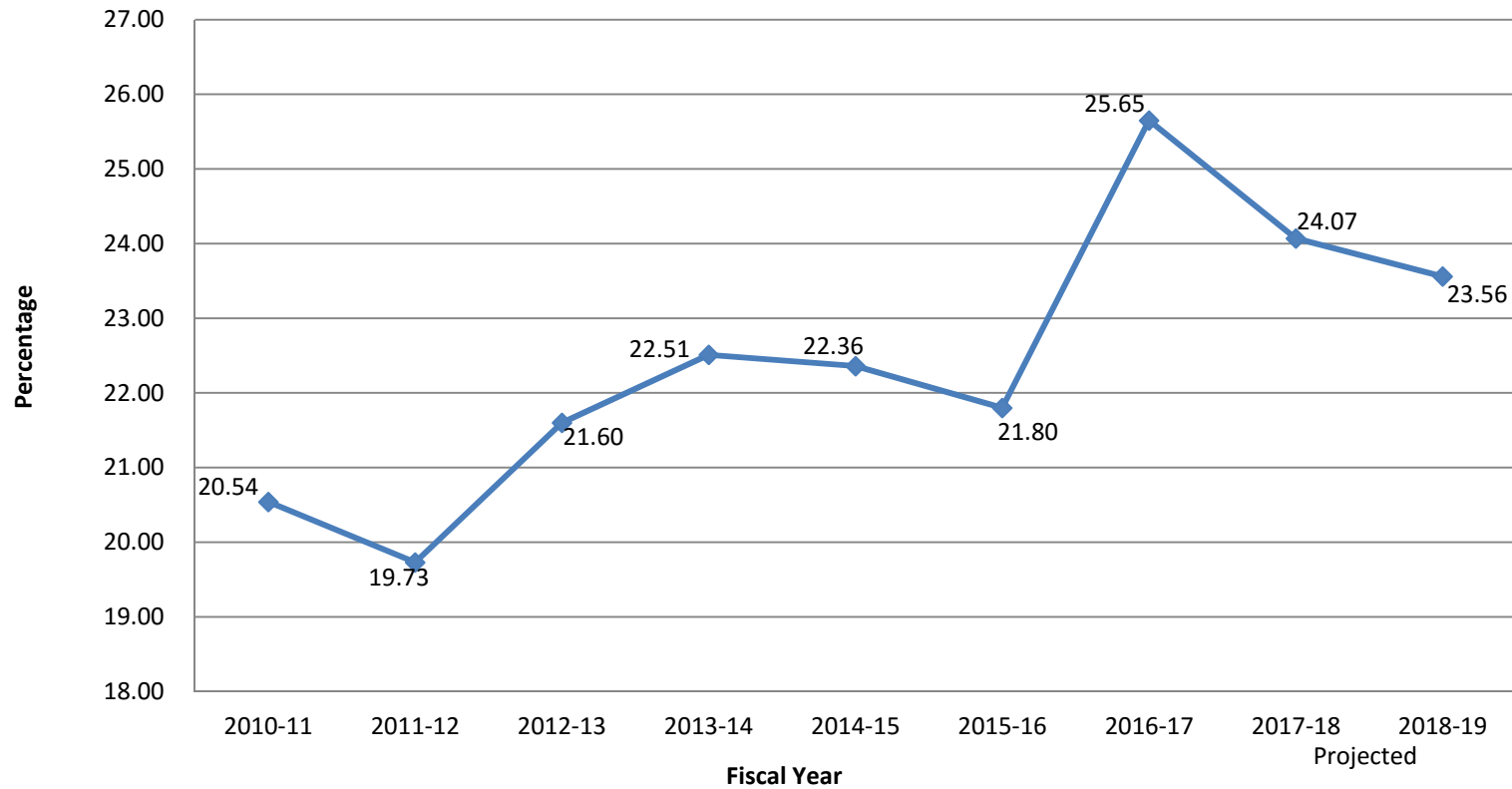
Growth of Real Estate Taxable Assessments:



2018-19 taxable assessments equal \$2,163,180,920 (re-assessed value) with a growth rate of 0.56%.

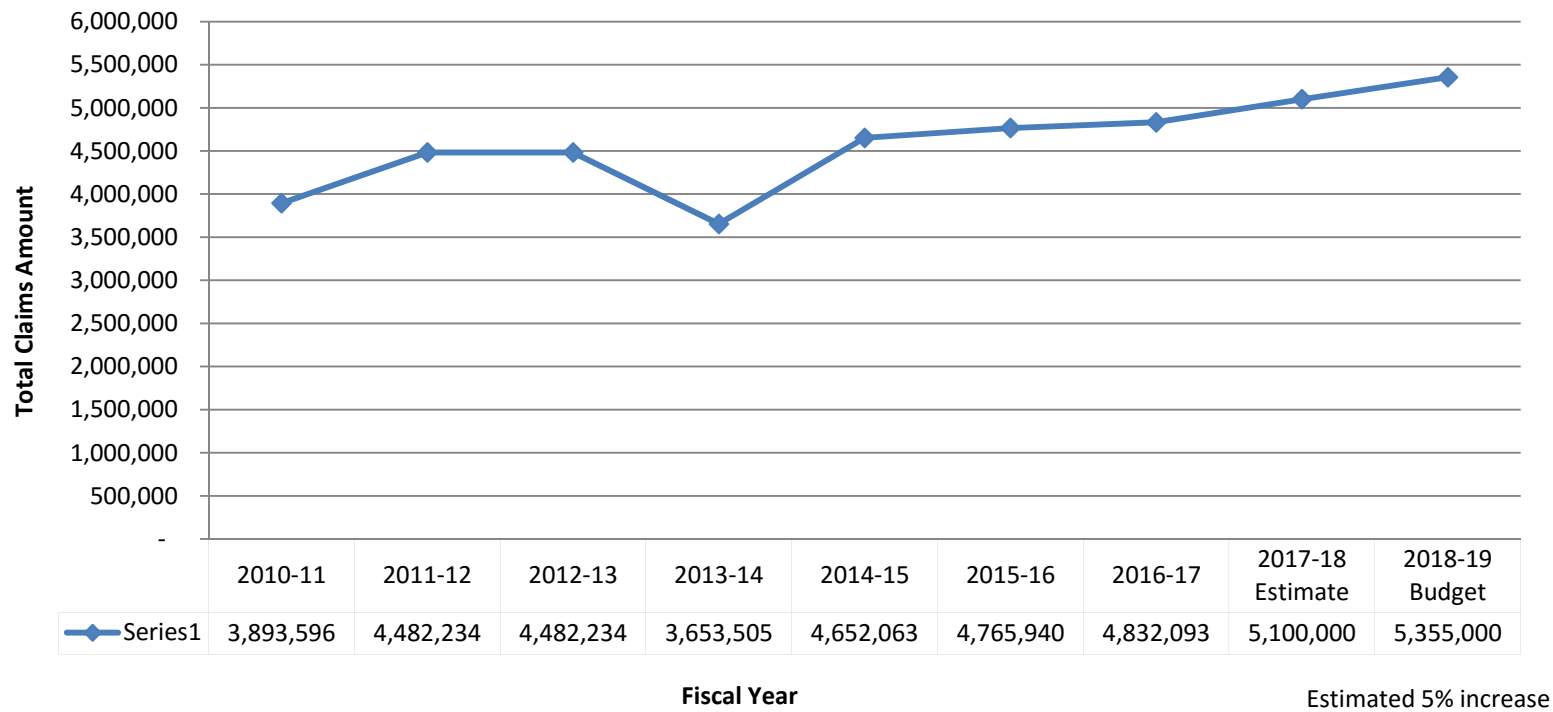
Revenues

State Subsidies as a percentage of total Expenditures:



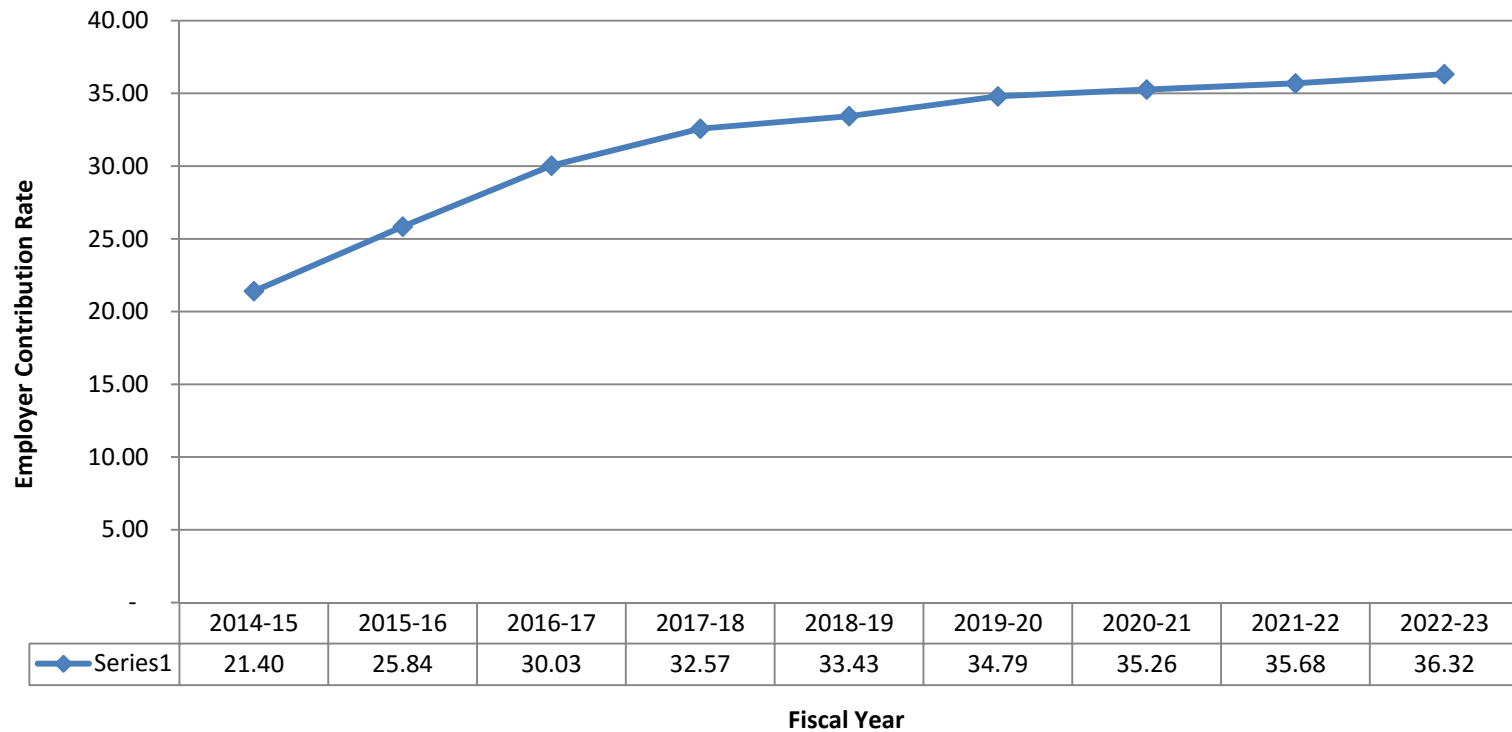
2016-17 State Revenue includes deferred Plancon Subsidy from 2015-16.

Increases in Health Care Expense



Average annual percent increase for the above is 4.79%. Employees on the L-S plan contribute approximately 12% 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>8 Yr Avg</u>
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
Act 1 Base Index	2.90	1.40	1.70	1.70	2.10	1.90	2.40	2.50	2.08
Act 1 Adjusted Index for L-S	2.90	1.60	1.70	2.00	2.50	2.20	2.80	2.90	2.33
Percent Increase in L-S Millage	3.72	1.60	1.70	1.90*	0.90	1.30	1.90	1.50	1.82
Average Increase Lancaster Cty Districts	3.46	1.45	2.36	2.16	2.03	1.71	2.79	2.22	2.27

- 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 – 2016-17

DISTRICT	INSTRUCT		SUPPORT		NONINSTR		FACILITIES		OTHER		TOTAL	
	1000	RANK	2000	RANK	3000	RANK	4000	RANK	5000	RANK		RANK
Cocalico	\$10,267.45	12	\$4,742.40	13	\$339.25	12	\$0.00	1	\$2,513.18	11	\$17,862.28	13
Columbia	\$10,974.34	14	\$4,443.15	8	\$299.30	7	\$0.00	1	\$1,739.28	5	\$17,456.07	12
Conestoga Valley	\$9,870.56	11	\$3,837.33	2	\$299.61	8	\$0.00	1	\$1,392.79	3	\$15,400.29	5
Donegal	\$9,132.47	6	\$4,147.04	3	\$265.48	3	\$0.00	1	\$3,132.25	14	\$16,677.24	8
Elanco	\$8,311.56	3	\$5,925.18	15	\$342.94	13	\$1.50	11	\$3,495.69	15	\$18,076.88	14
Elizabethtown	\$9,539.50	9	\$4,353.71	7	\$313.12	9	\$0.00	1	\$885.58	1	\$15,091.91	2
Ephrata	\$8,013.48	2	\$4,552.92	10	\$338.80	11	\$0.00	1	\$2,349.85	10	\$15,255.04	4
Hempfield	\$10,726.62	13	\$4,510.92	9	\$273.83	5	\$24.34	15	\$1,590.02	4	\$17,125.73	11
L-S	\$9,419.90	8	\$4,274.73	6	\$313.71	10	\$0.00	1	\$2,688.40	13	\$16,696.75	9
Manheim Central	\$9,825.58	10	\$4,716.70	12	\$347.93	14	\$0.00	1	\$1,859.08	6	\$16,749.28	10
Manheim Twp	\$8,528.44	4	\$4,561.39	11	\$268.13	4	\$15.90	14	\$2,636.15	12	\$16,010.01	6
Penn Manor	\$8,788.50	5	\$4,165.27	4	\$253.40	1	\$1.54	12	\$1,990.96	7	\$15,199.67	3
Pequea Valley	\$11,733.49	16	\$7,618.39	16	\$440.20	16	\$0.00	1	\$4,010.99	16	\$23,803.06	16
SDL	\$11,040.20	15	\$5,276.03	14	\$258.24	2	\$43.08	16	\$2,081.05	8	\$18,698.60	15
Solanco	\$7,779.07	1	\$3,262.81	1	\$286.73	6	\$0.00	1	\$1,017.81	2	\$12,346.43	1
Warwick	\$9,293.81	7	\$4,242.90	5	\$364.39	15	\$8.56	13	\$2,182.52	9	\$16,092.18	7
IU AVG:	\$9,577.81		\$4,664.43		\$312.82		\$5.93		\$2,222.85		\$16,783.84	

The average cost per pupil for Lancaster County School Districts was \$16,783.84.

5 Year Financial Projections

	2018-19 Proposed Budget	2018-19 Estimated Actual	2019-20 Estimated Budget	2019-20 Estimated Actual	2020-21 Estimated Budget	2020-21 Estimated Actual	2021-22 Estimated Budget	2021-22 Estimated Actual	2022-23 Estimated Budget	2022-23 Estimated Actual
MILLAGE:										5 Year Millage Total 2.37
CHANGE IN MILLAGE	0.2463		0.4501		0.4794		0.5808		0.6182	
PERCENT CHANGE IN MILLAGE	1.50		2.70		2.80		3.30		3.40	
MILLAGE	16.6718		17.1219		17.6013		18.1821		18.8003	
BUDGET										
BEGINNING FUND BALANCE	6,445,980	6,445,980	6,241,110	6,241,110	6,237,410	6,237,410	6,206,504	6,206,504	6,447,897	6,447,897
REVENUE	52,844,600	52,844,600	54,624,098	54,624,098	56,383,447	56,383,447	58,127,389	58,058,941	60,018,803	60,018,803
EXPENDITURES	53,349,470	53,049,470	54,927,799	54,627,799	56,714,353	56,414,353	58,117,548	57,817,548	59,830,134	59,530,134
CHANGE IN FUND BALANCE	(504,870)	(204,870)	(303,700)	(3,700)	(330,906)	(30,906)	9,841	241,393	188,668	488,668
USE OF PSERS STABILIZATION FUNDS	0	0	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	5,941,110	6,241,110	5,937,410	6,237,410	5,906,504	6,206,504	6,216,345	6,447,897	6,636,565	6,936,565
TOTAL FUND BAL %	11.14	11.76	10.81	11.42	10.41	11.00	10.70	11.15	11.09	11.65
	1. Assessment Growth - 0.56%		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%		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 33.43%		3. Retirement budgeted at actual rate of 34.79%		3. Retire. budgeted at actual rate of 35.26%		3. Retirement budgeted at actual rate of 35.68%		3. Retirement budgeted at actual rate of 36.32%	
	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-2.75%		5. Staff wage increases - 3.2%		5. Staff wage increases - 3.2%		5. Staff wage increases - 3.2%		5. Staff wage increases - 3.2%	
	6. Medical increase - 5%		6. Medical increase - 3%		6. Medical increase - 5%		6. Medical increase - 3%		6. Medical increase - 5%	
	7. 2.8% index - LS		7. 2.7% index assumed		7. 2.8% index assumed		7. 3.3% index assumed		7. 3.4% 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.
- A county-wide reassessment took effect in 2018-19. This causes a reduction in the millage rate. A revenue neutral millage rate was calculated and the 1.5% increase was applied to this new rate.

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.