

Lancaster County School District
Proposed FY 21-22 General Fund Budget
With Prior Year Comparison
May 18, 2021

REVENUES	Revised FY 20-21 Budget	Proposed FY 21-22 Budget	% of FY 21-22 Budget	\$ Increase (Decrease)
<u>Local Sources/State Reimbursements:</u>				
Levies For Current Operations-General	\$28,955,132	\$29,752,062	22.44%	\$796,930
Vehicle Taxes (1/2 Year)	\$3,610,414	\$3,709,784	2.80%	\$99,370
Delinquent Taxes	\$600,000	\$600,000	0.45%	\$0
Penalties & Interest on Taxes	\$200,000	\$200,000	0.15%	\$0
Fees in Lieu of Taxes	\$3,656,276	\$3,906,276	2.95%	\$250,000
Fees/Tuition/Pmts from Other Districts/Medicaid	\$15,000	\$15,000	0.01%	\$0
Interest on Investments	\$70,000	\$70,000	0.05%	\$0
Rental Income	\$0	\$20,000	0.02%	\$20,000
Medicaid Reimbursements	\$200,000	\$400,000	0.30%	\$200,000
Reimbursement for Local Property Tax Relief	\$3,724,743	\$3,724,743	2.81%	\$0
Reimbursement for Homestead Exemption	\$1,189,965	\$1,189,965	0.90%	\$0
Reimbursement for Residential Property Tax	\$10,493,506	\$10,825,911	8.17%	\$332,405
Reimbursement for Merchants Inventory Tax	\$185,886	\$185,886	0.14%	\$0
Reimbursement for Manufacturer's Depreciation	\$125,000	\$178,000	0.13%	\$53,000
Reimbursement for Motor Carriers	\$275,000	\$325,000	0.25%	\$50,000
Local Sources/PC Card Rebate	\$50,000	\$50,000	0.04%	\$0
Transfer from Food Service Fund-Indirect Cost	\$350,000	\$350,000	0.26%	\$0
Transfer from Special Revenue-Indirect Cost	\$245,000	\$1,064,500	0.80%	\$819,500
Total Local Revenue/State Reimbursements	\$53,945,922	\$56,567,127	42.67%	\$2,621,205
<u>State Sources:</u>				
Fringe Benefit Allocation Employee	\$17,628,235	\$18,322,132	13.82%	\$693,897
Retiree Insurance	\$3,571,862	\$3,571,862	2.69%	\$0
EIA Teacher Salary Increase	\$2,983,857	\$3,049,535	2.30%	\$65,678
EIA Employer Contributions For Increase	\$661,152	\$727,516	0.55%	\$66,364
School Bus Driver Salaries Allocation	\$986,625	\$1,036,625	0.78%	\$50,000
Education Finance Act	\$36,861,990	\$37,891,797	28.58%	\$1,029,807
Retirement 1% Credit to be given by PEBA in Sept.	\$669,949	\$700,000	0.53%	\$30,051
Teacher Salary Supplement and Fringe	\$2,677,109	\$3,893,778	2.94%	\$1,216,669
Miscellaneous State Revenue(Medicaid)	\$20,000	\$30,000	0.02%	\$10,000
Bus Driver Workers Comp Reimbursement	\$45,028	\$46,000	0.03%	\$972
Total State Revenue	\$66,105,807	\$69,269,245	52.25%	\$3,163,438
Designated Equity For Continuing Operations	\$6,733,484	\$6,739,977	5.08%	\$6,493
Total All Revenues & Equity	\$126,785,213	\$132,576,349	100.00%	\$5,791,136

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EXPENDITURES	Revised FY 20-21 Budget	Proposed FY 21-22 Budget	% of FY 21-22 Budget	\$ Increase (Decrease)
Salaries:				
Certified Salaries & Supplements	\$49,956,459	\$52,500,848	39.60%	\$2,544,389
Administrative Salaries	\$8,005,910	\$9,913,227	7.48%	\$1,907,317
Classified Salaries & Hourly	\$14,150,858	\$16,206,892	12.22%	\$2,056,034
Temporary & Overtime Salaries; Leave Pay	\$1,460,913	\$1,500,000	1.13%	\$39,087
Total Salaries	\$73,574,140	\$80,120,967	60.43%	\$6,546,827
Employee Benefits:				
Employer Retirement, Soc Security, Insurance	\$32,063,854	\$35,493,451	26.77%	\$3,429,597
Workers' Compensation	\$734,686	\$805,313	0.61%	\$70,627
Total Employee Benefits	\$32,798,540	\$36,298,764	27.38%	\$3,500,224
Total Salaries & Employee Benefits	\$106,372,680	\$116,419,731	87.81%	\$10,047,051
Operations:				
Utilities	\$4,638,916	\$5,178,083	3.91%	\$539,167
Communications	\$657,769	\$677,502	0.51%	\$19,733
Routine Maintenance Department Expenditures	\$1,685,239	\$2,529,739	1.91%	\$844,500
Property Insurance	\$762,863	\$813,749	0.61%	\$50,886
Contracted Cleaning	\$4,284,533	\$0	0.00%	-\$4,284,533
Total Operations	\$12,029,320	\$9,199,073	6.94%	-\$2,830,247
School Allocations:				
Direct Allocations To Schools	\$1,713,658	\$1,762,810	1.33%	\$49,152
Per Pupil Allocation to Discovery School	\$706,114	\$706,114	0.53%	\$0
Items For Schools Paid For By District Office	\$4,069,616	\$2,789,399	2.10%	-\$1,280,217
Medicaid Services	\$601,325	\$601,325	0.45%	\$0
Total School Allocations	\$7,090,713	\$5,859,648	4.42%	-\$1,231,065
Other:				
District Office (includes Americorp supplies & travel)	\$744,940	\$716,337	0.54%	-\$28,603
Unemployment	\$200,000	\$30,000	0.02%	-\$170,000
Board of Education	\$347,560	\$351,560	0.27%	\$4,000
Total Other	\$1,292,500	\$1,097,897	0.83%	-\$194,603
Total All Expenditures	\$126,785,213	\$132,576,349	100.00%	\$5,791,136
Transfer to Special Revenue Funds	\$0	\$0		
Excess/(Deficit) Revenues less Expenditures	\$0	\$0		

Proposed Capital Needs Schedule FY 22

May 18, 2021

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Five Year Capital Plan					
Heating and Cooling	\$0	\$0	\$1,500,000	\$1,860,000	\$1,860,000
Flooring Replacement	\$0	\$0	\$50,000	\$50,000	\$50,000
Roofing	\$1,100,000	\$1,100,000	\$1,000,000	\$1,300,000	\$1,300,000
Fire Alarms/PA Systems	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
Bleacher Repair and Update	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Student Locker Replacement	\$50,000	\$50,000	\$40,000	\$40,000	\$40,000
Paving/Parking Lots	\$1,600,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Playground Repairs and Improvements	\$200,000	\$200,000	\$50,000	\$50,000	\$50,000
Electrical Improvements	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Bathroom Upgrades	\$500,000	\$50,000	\$50,000	\$50,000	\$50,000
Capital Plan Totals	\$3,705,000	\$2,655,000	\$3,945,000	\$4,605,000	\$4,605,000
Technology	\$3,445,125	\$2,762,875	\$2,812,375	\$3,302,500	\$3,117,375
Arts Support	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Media Support <i>(Base Allocation back in GF)</i>	\$166,000	\$166,000	\$166,000	\$166,000	\$166,000
Classroom Library Support	\$344,000	\$344,000	\$344,000	\$344,000	\$344,000
Track Resurfacing/Turf Maintenance	\$200,000	\$200,000	\$0	\$0	\$0
Athletic Repairs and Equipment	\$500,000	\$500,000			
ILIS Opening Needs	\$200,000	\$0	\$0	\$0	\$0
Contingency	\$100,000	\$100,000	\$94,397	\$94,397	\$94,397
Referendum Project Overruns	\$0	\$0	\$0	\$0	\$0
Safety & Security Upgrades	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Vehicles-Work Trucks/Vans	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000
Lawn Care Equipment	\$50,000	\$20,000	\$20,000	\$20,000	\$20,000
Furniture	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Principals' Capital Requests	\$350,000	\$500,000	\$40,000	\$40,000	\$40,000
Food Service Equipment/Café upgrades	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000