Story: <https://lancasteronline.com/news/local/an-impossible-situation-financial-challenges-push-sdl-closer-to-big-tax-hike-lancaster-watchdog/article_1bd218b6-1cf0-480c-a124-584f44a84a68.html>

Here are the specific text citations for the journalistic practices identified in the previous response:

* **Quoting Primary Sources:**
	+ "“When you go back and look at budget presentations from 2017, 2018 and 2019, you saw in five years we’re projecting very significant structural deficits,” said Drew Schenk, the district’s chief financial and operations officer." 1
	+ "Money from the Elementary and Secondary School Emergency Relief Fund, a federal pandemic-era program that directed billions of dollars to schools to mitigate the effects of the pandemic, “gave us a couple years of relief,” Schenk said." 2
	+ "“Maybe we’re paying the price for delayed support in that area,” Miles said." 3
	+ "The funding “allowed us to focus on our (most pressing) student needs,” Miles said." 4
	+ "“Our board has made the right decision in the minimal tax increases during the pandemic, knowing that a potential higher increase was coming down the road, which gave the taxpayers relief in a time where unemployment had skyrocketed and people were really struggling,” Schenk said." 5
	+ "“It’s an impossible situation because when I vote to raise taxes, I feel that I’m increasing (taxpayers’) spending costs at a moment where increasingly families have tighter budgets,” board member Dave Parry said." 6
* **Referencing Additional Stories/Related Content:**
	+ "READ: What goes into balancing a public school budget? Penn Manor CFO talks challenges, uncertainties" 7
	+ "READ: Elizabethtown Area budgets $0 for secondary library book purchases; residents aim to raise $10,000" 8
	+ "OPINION: If you're unhappy about a tax increase, blame your lawmakers, not your school board [editorial]" 9
* **Using Data and Statistics:**
	+ "Lancaster County’s largest school district plans to raise taxes 4.25% starting July 1, marking the highest increase since 2008 but still not enough to avoid layoffs and a hiring freeze." 10
	+ "School District of Lancaster, with nearly 10,000 students, has been struggling to balance its finances for years." 11
	+ "In September 2019, the district projected a deficit of $29 million for the 2024-25 school year." 12
	+ "But those relief funds ran out in September 2024, and the district’s nine-member board and its administration faced a $21 million deficit heading into the 2025-26 school year." 13
	+ "Though the district’s total student population decreased from 10,880 students in 2019-20 to 9,959 students in 2024-25, the number of students requiring special education services nearly doubled, from 1,195 to 2,225, according to the state Department of Education and School District of Lancaster." 14
	+ "The number of English language learners whose first language is not English rose from 1,858 to 2,529 from 2019 to 2025, according to the district." 15
	+ "Finance director Kim Reynolds said the district expects to pay $2.7 million more next year in special education services but expects to receive only an additional $400,000 in special education funding from the state." 16
	+ "From 2020 to 2021, School District of Lancaster received $70 million in ESSER funds, all of which had to be spent or returned prior to September 2024." 17
	+ "nine staff positions, including the board secretary and a business position, are on the chopping block" 18
	+ "a hiring freeze is in place as part of $11 million in cuts to reduce a $21 million deficit without ESSER funding and without dipping into its general fund balance, which sits at just $6.4 million." 19
	+ "When final renovations in the fourth and final phase of the project wrap up, likely in 2028, the district estimates it will have spent $428.5 million on the facilities project — a 114% increase over cost projections when it began in 2007." 20
	+ "Under the proposed budget, district residents would pay an additional $169 per year on a home valued at $165,600 for a total annual bill of $4,219.07." 21
	+ "That’s equivalent to a 1.04 mill increase, bringing the total millage rate to 25.4775 mills." 22
	+ "One mill of tax generates about $3.5 million in revenue for the district." 23
	+ "Following is a list of percentage tax increases since the 2007-08 school year budget." 24
	+ "2024-25: 1.7%" 25 (and subsequent years listed)
	+ "An additional $3.6 million generated by a 4.25% tax increase included in the proposed budget would close the remainder of the deficit." 26
	+ "While the tax hike for the 2025-26 school year is larger than previous years, the board could have raised taxes by as much as 5.6%, its Act 1 Index number." 27
	+ "The district is making the move for a bigger increase in part because the district is projecting a $51.6 million deficit by 2030." 28
	+ "If the district receives the full allotment, the additional $1.1 million will be deposited into the district’s fund balance." 29
	+ "Still, the district is underfunded by roughly $41 million, according to Schenk, and while the state has approved significant increases to public school funding, it does not plan to immediately erase the $5.1 billion funding gap across 371 districts statewide." 30
* **Providing Historical Context:**
	+ "Lancaster County’s largest school district plans to raise taxes 4.25% starting July 1, marking the highest increase since 2008 but still not enough to avoid layoffs and a hiring freeze." 31
	+ "School District of Lancaster, with nearly 10,000 students, has been struggling to balance its finances for years." 32
	+ "“When you go back and look at budget presentations from 2017, 2018 and 2019, you saw in five years we’re projecting very significant structural deficits,” said Drew Schenk, the district’s chief financial and operations officer." 33
	+ "In September 2019, the district projected a deficit of $29 million for the 2024-25 school year." 34
	+ "The current board and administration inherited buildings that were neglected throughout the 1990s." 35
	+ "Around 2007, following nearly two decades in which the buildings went without major renovations, the district embarked on what would be a decadeslong multiphase master facilities project." 36
* **Explaining Complex Issues:**
	+ "Federal funds doled out to help public school districts during the pandemic served as a Band-Aid to help close that gap." 37
	+ "Public schools are mandated by the state to provide special education services, but it’s a poorly funded mandate, as special education funding has lagged behind the rising costs of those services for years." 38
	+ "state funding for public schools is calculated, in part, according to a district’s enrollment." 39
	+ "Over the next five years, Schenk said the Act 1 Index — the maximum amount an individual district is allowed to raise taxes on residents without receiving an exception from the state — is likely to decline with the struggling economy." 40
* **Attributing Information to Sources:**
	+ "...according to the state Department of Education and School District of Lancaster." 41
	+ "...according to the district." 42
	+ "...according to district data." 43
	+ "...according to the district’s finance office." 44
	+ "...according to Schenk..." 45
	+ "...according to PA Schools Work, an organization advocating for better public school funding." 46
* **Introducing and Explaining Key Terms:**
	+ "“When you go back and look at budget presentations from 2017, 2018 and 2019, you saw in five years we’re projecting very significant structural deficits,” said Drew Schenk, the district’s chief financial and operations officer." 47 (Explains "structural deficits" through context of long-term projections.)
	+ "Over the next five years, Schenk said the Act 1 Index — the maximum amount an individual district is allowed to raise taxes on residents without receiving an exception from the state — is likely to decline with the struggling economy." 48 (Clearly defines "Act 1 Index.")
* **Highlighting Challenges and Impact:**
	+ "...still not enough to avoid layoffs and a hiring freeze." 49
	+ "School District of Lancaster, with nearly 10,000 students, has been struggling to balance its finances for years." 50
	+ "The financial challenges the school district faces are many — and similar to what neighboring school districts are experiencing — and they are exacerbated by a growing number of students who require extra and more costly services." 51
	+ "To paint a picture of what this might mean for the district in terms of hiring, Superintendent Keith Miles said a student diagnosed with autism could work with a speech pathologist, an occupational therapist and three paraprofessionals, and also require modified transportation to school." 52
	+ "Some of the district’s summer learning programs were canceled" 53
	+ "nine staff positions, including the board secretary and a business position, are on the chopping block" 54
	+ "and a hiring freeze is in place as part of $11 million in cuts to reduce a $21 million deficit without ESSER funding and without dipping into its general fund balance, which sits at just $6.4 million." 55
* **Presenting Projections:**
	+ "In September 2019, the district projected a deficit of $29 million for the 2024-25 school year." 56
	+ "When final renovations in the fourth and final phase of the project wrap up, likely in 2028, the district estimates it will have spent $428.5 million on the facilities project — a 114% increase over cost projections when it began in 2007." 57
	+ "The district is making the move for a bigger increase in part because the district is projecting a $51.6 million deficit by 2030." 58