

Central Dauphin School District

General Fund Detail Report



	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
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REVENUES

LOCAL REVENUE

LOCAL REVENUE										
Real Estate Taxes										
6111	Current Real Estate Taxes	95,042,045	100,931,569	101,897,102	101,630,495	100,516,893	101,389,896	101,918,738	102,450,225	102,450,225
6112	Interim Real Estate Taxes	485,913	430,930	408,962	500,000	400,000	408,800	417,794	426,985	436,379
6113	Public Utility Realty Taxes	134,057	137,714	138,732	138,000	137,000	140,014	143,094	146,242	149,460
6114	Payments in Lieu of Current Taxes/State & Local	416,144	413,406	413,413	413,406	409,444	409,444	409,444	409,444	409,444
	Total Real Estate Taxes	96,078,158	101,913,620	102,858,209	102,681,901	101,463,337	102,348,154	102,889,070	103,432,896	103,445,507
Act 511 Taxes										
6131	Current Act 1 Earned Income Taxes	43,918,244	48,261,676	51,989,585	49,709,527	54,302,290	55,496,940	56,717,873	57,965,666	59,240,911
6153	Real Estate Transfer Taxes	3,272,994	3,937,416	3,589,202	2,715,658	2,715,658	2,775,402	2,836,461	2,898,863	2,962,638
	Total Act 511 Taxes	47,191,238	52,199,092	55,578,787	52,425,185	57,017,948	58,272,343	59,554,334	60,864,529	62,203,549
Other Local Revenue										
6400	Delinquent on Taxes Levied/Assessed by the LEA	3,065,974	3,455,044	2,798,889	3,270,400	2,800,000	2,861,600	2,924,555	2,988,895	3,054,651
6500	Earnings on Investments	81,086	93,403	2,410,053	1,500,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000
6700	Revenue From Student Activities	3,706	21,267	33,410	25,000	25,000	25,550	26,112	26,687	27,274
6832	Federal IDEA received from an IU	1,740,134	2,392,888	2,111,941	2,017,245	2,552,073	2,169,262	2,169,262	2,169,262	2,169,262
6910	Rentals	10,500	12,950	17,455	10,528	10,760	10,996	11,238	11,485	11,738
6920	Contributions and Donations from Private Sources	146,249	145,163	149,644	100,000	145,000	145,000	145,000	145,000	145,000
6941	Regular Day School Tuition	5,714	196	(4,761)						
6944	Receipts from Other LEAS in PA - Education	919,733	902,200	867,866	900,000	900,000	900,000	900,000	900,000	900,000
6961	Transportation Services Provided Other PA LEAs	408	805	21,035						
6980	Revenue From Community Service Activities		5,000	14,697						
6990	Refunds and Other Misc. Revenue	(21,139)	(73,944)	(49,688)	25,000	25,000	25,000	25,000	25,000	25,000
6991	Refunds of Prior Years' Expenditures	151,364	29,778	80,840	45,000	45,000	45,000	45,000	45,000	45,000
6995	Other Local Revenues	2,686,586	2,723,151	2,773,630	2,700,005	2,700,005	2,700,005	2,700,005	2,700,005	2,700,005
6992	Energy Efficiency Revenues & Incentives	16,143								
6999	All Other Local Revenues									
	Total Other Local Revenue	8,806,458	9,707,902	11,225,010	10,593,178	12,302,838	11,982,413	12,046,173	12,111,335	12,177,930
	TOTAL LOCAL REVENUE	152,075,854	163,820,614	169,662,006	165,700,264	170,784,122	172,602,910	174,489,577	176,408,760	177,826,986

STATE REVENUE

STATE REVENUE										
Basic Instructional and Operating Subsidies										
7111	Basic Education Funding - Formula	19,100,864	20,746,567	23,640,945	27,087,193	36,605,362	37,337,469	38,084,219	38,845,903	39,622,821
7112	Basic Education Funding - Social Security	3,150,873	2,978,965	3,024,784	3,565,637	3,815,844	3,962,083	4,113,970	4,271,724	4,435,572
7140	Charter Schools									
7160	Tuition for Orphans & Children Placed in Private Homes	322,901	303,288	136,076	276,788	276,788	276,788	276,788	276,788	276,788
7170	Educational Empowerment/School Improvement Grants									
	Total Basic Instructional and Operating Subsidies	22,574,637	24,028,819	26,801,806	30,929,618	40,697,994	41,576,341	42,474,977	43,394,415	44,335,181
Revenue for Specific Educational Programs										
7250	Migratory Children	720	640	560						
7271	Special Education - Funding for School Aged Pupils	5,925,258	6,361,065	6,884,989	7,588,019	7,645,887	7,798,805	7,954,781	8,113,876	8,276,154
7299	Addl. Prog. Subs. Not listed in the 7000 Series									
	Total Revenue for Specific Educational Programs	5,925,978	6,361,705	6,885,549	7,588,019	7,645,887	7,798,805	7,954,781	8,113,876	8,276,154

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Other State Revenue									
7311									
	2,964,077	3,008,795	3,358,391	2,964,920	3,358,391	3,358,391	3,358,391	3,358,391	3,358,391
7312	627,550	614,845	595,980	627,550	595,980	595,980	595,980	595,980	595,980
7320	1,079,994	958,113	1,056,466	1,129,594	1,351,534	1,289,522	1,290,229	1,289,711	1,289,799
7330	259,053	250,948	261,490	261,000	261,000	266,742	272,610	278,608	284,737
7340	2,626,009	2,629,781	3,294,089	3,285,787	3,944,659	3,944,659	3,944,659	3,944,659	3,944,659
7361	249,665	125,335			307,321				
7505	1,023,711	1,023,711	1,023,711	1,023,711	1,023,711	1,023,711	1,023,711	1,023,711	1,023,711
7599	2,500								
7820	14,115,855	14,645,923	15,031,032	14,698,278	15,654,366	16,649,714	17,633,830	18,586,383	19,618,467
	22,948,415	23,257,452	24,621,160	23,990,840	26,496,962	27,128,718	28,119,410	29,077,443	30,115,744
TOTAL STATE REVENUE	51,449,030	53,647,976	58,308,514	62,508,477	74,840,843	76,503,864	78,549,167	80,585,734	82,727,079

FEDERAL REVENUE									
Revenue from Federal Sources									
8514	2,310,559	2,454,334	2,356,778	2,596,952	3,313,837	3,386,741	3,461,250	3,537,397	3,615,220
8515	363,316	378,312	341,189	356,390	429,001	438,439	448,085	457,943	468,017
8516	152,628	303,123	161,995	280,191	312,595	319,472	326,500	333,683	341,025
8517	154,187	197,527	162,541	197,013	193,897	198,163	202,522	206,978	211,531
8747		359,120							
8741	1,255,559	306,585	(5,763)						
8742	214,536	40,964	1						
8743		7,712,677	905,503						
8744		1,279,916	13,818,220	1,059,721					
8749	815,690	179,417							
8512									
8513									
8751			289,952						
8752			547		75,000				
8753			15,397						
8754			1,292		14,727				
8755			3,147		42,500				
8750				1,358,298					
8810	250,000	475,000	350,000	347,090	400,000	400,000	400,000	400,000	400,000
8820	52,856	41,125	21,226	35,000	21,226	21,693	22,170	22,658	23,156
	5,569,331	13,728,099	18,422,024	6,230,655	4,802,783	4,764,508	4,860,527	4,958,659	5,058,950
TOTAL FEDERAL REVENUE	5,569,331	13,728,099	18,422,024	6,230,655	4,802,783	4,764,508	4,860,527	4,958,659	5,058,950

OTHER FINANCING SOURCES									
Other Financing Sources									
9120	24,520,000	14,475,000							
9130									
9330									
9350	203,665	249,829	249,829	249,829	249,829	249,829	249,829	249,829	249,829
9360				2,604,908	4,000,000				
9400	10,273	1,963	3,801						
9930	171,272	171,428	172,615						
9220			2,295,600						
9990		54,329	8,939						

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Total Revenue from Other Sources	24,905,210	14,952,548	2,730,783	2,854,737	4,249,829	249,829	249,829	249,829	249,829
TOTAL OTHER FINANCING SOURCES	24,905,210	14,952,548	2,730,783	2,854,737	4,249,829	249,829	249,829	249,829	249,829
TOTAL REVENUES	233,999,425	246,149,237	249,123,327	237,294,132	254,677,577	254,121,111	258,149,101	262,202,982	265,862,844

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EXPENDITURES

PERSONNEL										
0100	Personnel Services - Salaries									
0110	Official/Administrative Salaries	6,876,172	6,291,822	6,467,778	6,822,805	7,005,727	7,215,899	7,432,376	7,655,347	7,885,007
0115	Official/Administrative Salaries - Termination or Leave Payout	165,696	209,591	257,280	225,000	275,000	283,250	291,748	300,500	309,515
0120	Professional - Educational Salaries	62,425,371	62,963,544	64,068,091	69,518,603	74,615,302	77,599,914	80,703,910	83,932,067	87,289,349
0122	Professional - Educational Salaries - Professional Subs	24,389	32,697	58,554	60,000	60,000	62,400	64,896	67,492	70,192
0123	Professional - Educational Salaries - Class Coverage	161,979	500,649	567,954	250,000	250,000	260,000	270,400	281,216	292,465
0125	Professional - Educational Salaries - Termination or Leave Payout	38,213	68,656	130,819	170,000	150,000	156,000	162,240	168,730	175,479
0126	Professional - Educational Salaries - Department Chair	122,806	103,885	99,391	127,000	110,000	114,400	118,976	123,735	128,684
0127	Professional - Educational Salaries - Sick Buy	223,178	168,846							
0128	Professional - Educational Salaries - Mentor	40,400	48,908	57,400	52,000	70,000	72,800	75,712	78,740	81,890
0129	Professional - Educational Salaries - Addtl Compensation			1,200		3,000	3,120	3,245	3,375	3,510
0130	Professional - Other Salaries	837,832	1,121,823	1,286,269	1,493,006	1,326,750	1,379,820	1,435,013	1,492,413	1,552,110
0140	Technical Salaries	771,736	1,507,143	1,938,562	2,360,813	2,455,108	2,541,037	2,629,973	2,722,022	2,817,293
0141	Technical Salaries - Paraprofessional - Regular	4,248,935	4,342,059	4,310,537	5,050,137	5,462,979	5,654,183	5,852,080	6,056,902	6,268,894
0142	Technical Salaries - Paraprofessional - Temporary	76,174	41,389	46,551	75,000	75,000	77,625	80,342	83,154	86,064
0143	Technical Salaries - Overtime	86,192	114,671	22,191	80,000	130,000	134,550	139,259	144,133	149,178
0145	Technical Salaries - Termination or Leave Payout	86,280	72,151	43,029	15,000	15,000	15,525	16,068	16,631	17,213
0149	Technical Salaries - Additional Compensation					2,000	2,060	2,122	2,185	2,251
0150	Office/Clerical Salaries	2,411,815	2,405,341	2,449,985	2,677,646	2,897,332	2,998,738	3,103,694	3,212,324	3,324,755
0152	Office/Clerical Salaries - Temporary	61,387	111,697	78,104	60,000	85,000	87,975	91,054	94,241	97,539
0155	Office/Clerical Salaries - Termination or Leave Payout			46,162	30,000	45,000	46,350	47,741	49,173	50,648
0180	Service Work Salaries - Custodial	2,693,840	2,579,896	2,610,575	3,018,330	3,207,429	3,311,670	3,419,300	3,530,427	3,645,166
0181	Service Work Salaries - Maintenance	758,635	750,622	658,909	881,442	919,430	949,311	980,164	1,012,019	1,044,910
0183	Service Work Salaries - Overtime	299,533	300,278	313,044	325,000	325,000	335,563	346,468	357,729	369,355
0185	Service Work Salaries - Termination or Leave Payout			11,378	40,000	20,000	20,650	21,321	22,014	22,730
0189	Service Work Salaries - Addtl Compensation					1,000	1,030	1,061	1,093	1,126
0193	Other Salaries - Student Workers	13,290	41,132	54,762	45,000	60,000	61,680	63,407	65,182	67,008
0194	Other Salaries - Tax Collector Compensation	75,228	70,333	71,888	79,000	79,000	79,000	79,000	79,000	79,000
0197	Other Salaries - Warehouse Personnel	69,304	74,233	68,149	74,214	115,571	119,327	123,205	127,209	131,343
0212	Group Insurance - Employee Assistance Program	28,706	23,362	25,103	30,000	30,000	33,000	36,300	39,930	43,923
0213	Group Insurance - Life Insurance	87,082	87,064	86,427	88,000	92,000	101,200	111,320	122,452	134,697
0214	Group Insurance - Income Protection Insurance	127,727	173,746	179,989	182,000	196,000	215,600	237,160	260,876	286,964
0217	Group Insurance - Employee Physicals	3,900	5,385	6,436	6,000	10,000	11,000	12,100	13,310	14,641
0218	Group Insurance - Retirees Health Insurance	864,966	903,402	980,034	1,031,000	1,016,000	1,117,600	1,229,360	1,352,296	1,487,526
0219	Group Insurance - Other Group Insurance	6,068	6,400	7,009	10,000	8,000	8,240	8,487	8,742	9,004
0220	Social Security Contributions	6,095,859	6,237,833	6,340,598	7,131,273	7,631,688	7,924,167	8,227,940	8,543,448	8,871,144
0230	Retirement Contributions	28,485,761	29,419,000	30,351,634	31,677,322	33,696,337	35,838,843	37,957,173	40,007,564	42,229,144
0240	Tuition Reimbursements	182,583	412,252	619,046	895,500	895,500	922,365	950,036	978,537	1,007,893
0250	Unemployment Compensation	221,365	5,922	22,226	55,000	55,000	55,000	55,000	55,000	55,000
0260	Workmen's Compensation	587,602	713,218	574,906	704,412	600,000	624,000	648,960	674,918	701,915
0270	Group Insurance - Self Insurance	20,609,523	21,227,809	22,284,540	23,621,612	23,975,936	26,373,529	29,010,882	31,911,970	35,103,168
0290	Other Current Employee Benefits			1,767						
	Total Personnel Expenditures	139,869,527	143,136,758	147,198,278	158,962,115	167,967,088	176,808,421	186,039,492	195,648,096	205,907,691

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OPERATING										
0310	Official/Administrative Services	626,390	678,616	725,792	713,441	776,972	794,065	811,535	829,389	847,635
0320	Professional - Educational Services	3,323,538	4,038,852	5,279,355	5,010,511	5,633,800	5,757,743	5,884,414	6,013,871	6,146,176
0330	Other Professional Services	2,682,544	2,956,987	3,209,019	3,188,788	4,582,249	4,683,059	4,786,086	4,891,380	4,998,990
0340	Technical Services	281,274	252,925	222,710	293,980	303,617	310,296	317,123	324,099	331,229
0350	Security/Safety Services	62,131	225,045	414,969	387,466	375,338	383,595	392,035	400,659	409,474
0410	Cleaning Services	1,462,773	1,407,905	1,372,037	1,729,300	1,910,000	1,952,020	1,994,964	2,038,854	2,083,708
0420	Utility Services	352,317	404,179	421,829	430,938	424,388	433,725	443,266	453,018	462,985
0430	Repairs and Maintenance Services	137,307	117,020	180,464	255,425	268,980	274,898	280,945	287,126	293,443
0440	Rentals	277,078	264,931	248,671	239,311	244,111	249,481	254,970	260,579	266,312
0450	Construction Services	525,411	759,666	956,890	517,000	531,000	542,682	554,621	566,823	579,293
0460	Extermination Services	21,865	22,496	20,492	25,000	25,000	25,550	26,112	26,687	27,274
0470	Contractor Projects	3,139								
0480	Purchased Property Services - Other									
0490	Other Purchased Property Services	115,021	352,168	205,872	148,000	114,000	116,508	119,071	121,691	124,368
0513	Contracted Carriers	6,217,534	7,316,859	8,162,456	11,138,149	13,016,236	13,302,593	13,595,250	13,894,346	14,200,021
0516	Student Transportation Services from the IU	1,732,540	2,147,361	1,505,515	362,000	648,000	662,256	676,826	691,716	706,934
0520	Insurance-General									
0521	Fire Insurance	398,142	353,809	376,786	380,000	465,000	475,230	485,685	496,370	507,290
0522	Automotive Liability Insurance	61,174	26,860	22,569	24,000	30,100	30,762	31,439	32,131	32,837
0523	General Property and Liability Insurance	48,882	49,617	50,648	54,000	70,700	72,255	73,845	75,470	77,130
0525	Bonding Insurance		60,262							
0528	ELL Insurance	58,913	132,362	181,695	187,500	198,300	202,663	207,121	211,678	216,335
0530	Communications	522,199	596,016	459,893	462,700	490,700	501,495	512,528	523,804	535,328
0540	Advertising	3,435	6,167	6,591	8,500	10,000	10,220	10,445	10,675	10,909
0550	Printing & Binding	18,319	22,867	13,751	23,601	20,601	21,054	21,517	21,991	22,475
0561	Tuition to Other School Districts Within the State	842,954	820,641	772,279	900,000	900,000	919,800	940,036	960,716	981,852
0562	Tuition to Pennsylvania Charter Schools	14,939,013	13,609,723	13,584,708	14,000,000	16,844,000	17,214,568	17,593,288	17,980,341	18,375,908
0564	Tuition to Career and Technology Centers	6,744,247	6,601,578	7,233,516	7,089,565	7,173,894	7,331,720	7,493,018	7,657,864	7,826,337
0566	Tuition to Institutions of Higher Education & Tech Institutes	987,945	1,017,584	1,017,584	1,043,023	1,069,099	1,095,826	1,123,222	1,147,933	1,173,187
0567	Tuition to Approved Private Schools and PA Chartered Schools	140,501	78,001	126,196	150,000	150,000	153,300	156,673	160,119	163,642
0568	Tuition to PRRI and Detention Centers	3,213,009	3,436,786	4,073,747	4,410,077	4,805,000	4,910,710	5,018,746	5,129,158	5,242,000
0580	Travel	53,789	110,312	116,411	156,850	174,550	178,390	182,315	186,326	190,425
0590	Miscellaneous Purchased Services	155,259	146,041	156,421	161,789	161,434	164,985	168,615	172,324	176,116
0610	General Supplies	1,785,115	2,221,080	2,733,907	2,965,628	2,895,241	2,958,936	3,024,033	3,090,562	3,158,554
0620	Energy	1,932,105	2,385,981	2,845,165	2,941,537	2,889,765	2,953,340	3,018,313	3,084,716	3,152,580
0630	Food	9,202	45,185	44,763	22,850	37,400	38,223	39,064	39,923	40,801
0640	Books & Periodicals	179,181	1,653,292	510,728	1,346,528	780,524	797,695	815,244	833,180	851,510
0650	Supplies - Technology Related	1,165,244	2,465,769	1,561,763	2,439,805	2,793,198	2,854,648	2,917,451	2,981,635	3,047,230
0750	Equipment - Original & Additional	2,580,287	757,538	546,224	280,848	481,833	492,433	503,266	514,338	525,654
0760	Equipment - Replacement	353,552	832,868	1,505,513	1,511,849	1,454,500	1,486,499	1,519,202	1,552,624	1,586,782
0730	Lease/Rental of Hardware and Related Technology Services			2,295,600						
	Total Operating Expenditures	54,013,328	58,375,350	63,162,528	64,999,958	72,749,528	74,353,225	75,992,283	77,664,113	79,372,724

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DEBT SERVICE AND TRANSFERS									
0910 Redemption of Principal	7,666,894	5,780,349	6,589,496	6,351,670	6,786,485	7,074,695	7,413,263	7,764,510	8,060,399
0930 Fund Transfers	1,968,800	2,058,764	25,677,677	2,137,250	2,241,081	2,308,313	2,377,563	2,448,890	2,522,356
0830 Interest	5,216,902	5,126,953	4,613,879	4,611,588	4,348,813	4,004,415	3,670,771	3,319,511	3,019,205
0810 Dues and Fees	330,366	206,290	53,446	62,051	71,000	72,562	74,158	75,790	77,457
0820 Judgements Against the LEA		28,484	20,163	30,000	100,000	102,200	104,448	106,746	109,095
0840 Contingency									
0860 Grants to Municipal and Community Service Organizations	26,555	64,347	86,002	69,500	88,583	90,531	92,523	94,559	96,639
0890 Miscellaneous Expenditures	112,550	103,700	110,929		115,000	117,530	120,116	122,758	125,459
0990 Miscellaneous Other Uses of Funds	25,224,305	24,950,347	6,120	20,000	10,000	10,220	10,445	10,675	10,909
0880 Refund of Prior Year's Receipts	440	28,712	277,832	50,000	200,000	204,400	208,897	213,493	218,189
Total Debt Service and Transfers	40,546,812	38,347,945	37,435,545	13,332,059	13,960,961	13,984,867	14,072,183	14,156,930	14,239,708
TOTAL EXPENDITURES	234,429,667	239,860,053	247,796,351	237,294,132	254,677,577	265,146,513	276,103,959	287,469,139	299,520,123
NET OPERATING BALANCE	(430,242)	6,289,183	1,326,976	0	(0)	(11,025,402)	(17,954,858)	(25,266,157)	(33,657,279)
FUND BALANCE (BEGINNING OF THE YEAR)	25,102,007	24,834,963	31,264,942	32,782,653	32,782,653	32,782,653	21,757,251	3,802,393	(21,463,763)
FUND BALANCE (END OF THE YEAR)	24,834,963	31,264,942	32,782,653	32,782,653	32,782,653	21,757,251	3,802,393	(21,463,763)	(55,121,042)