

Central Dauphin School District

General Fund Detail Report



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	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
REVENUES									
LOCAL REVENUE									
Real Estate Taxes									
6111	87,400,912	91,689,668	92,307,733	93,879,481	95,123,626	95,614,939	96,108,709	96,604,948	97,103,667
6112	375,655	424,308	420,370	350,000	400,000	408,800	417,794	426,985	436,379
6113	122,359	126,794	119,948	125,000	130,000	132,860	135,783	138,770	141,823
6114	437,765	434,901	434,516	435,000	416,143	416,143	416,143	416,143	416,143
	88,336,691	92,675,671	93,282,568	94,789,481	96,069,769	96,572,742	97,078,429	97,586,846	98,098,012
Act 511 Taxes									
6131	39,996,172	41,529,885	42,433,711	34,400,520	42,433,711	43,367,252	44,321,332	45,296,401	46,292,922
6153	2,631,104	2,634,974	2,854,965	2,506,762	2,600,000	2,657,200	2,715,658	2,775,403	2,836,462
	42,627,276	44,164,859	45,288,676	36,907,282	45,033,711	46,024,452	47,036,990	48,071,804	49,129,384
Other Local Revenue									
6400	3,431,629	3,218,296	3,378,372	3,200,000	3,270,400	3,342,349	3,415,880	3,491,030	3,567,833
6500	342,968	994,431	775,563	350,000	80,000	80,000	80,000	80,000	80,000
6700	24,221	25,361	21,215	25,068	25,000	25,550	26,112	26,687	27,274
6800	150,290	75,600							
6821									
6832	2,032,997	2,020,837	2,029,187	2,034,660	2,034,660	2,034,660	2,034,660	2,034,660	2,034,660
6839									
6910	13,750	21,800	21,900	10,301	10,528	10,759	10,996	11,238	11,485
6920	98,667	80,966	137,299						
6940									
6941	4,510	1,984							
6944	1,053,429	1,049,044	1,078,354	1,094,149	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
6960									
6961		26,955	2,008						
6980	45,820	33,867	27,857						
6990	(137,786)	(243,148)	(128,213)	50,003	50,003	50,003	50,003	50,003	50,003
6991	149,441	27,064	20,141	45,000	45,000	45,000	45,000	45,000	45,000
6995	2,309,502	2,400,389	2,516,120	2,452,800	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000
6992	9,607	11,161	13,385						
6999									
	9,529,046	9,744,606	9,893,189	9,261,981	9,265,591	9,338,321	9,412,652	9,488,617	9,566,254
TOTAL LOCAL REVENUE	140,493,012	146,585,136	148,464,433	140,958,744	150,369,070	151,935,515	153,528,070	155,147,267	156,793,650
STATE REVENUE									
Basic Instructional and Operating Subsidies									
7111	17,773,962	18,269,018	19,100,896	19,305,409	19,100,896	19,482,914	19,872,572	20,270,024	20,675,424
7112	2,761,599	2,855,957	2,664,443	3,247,492	3,339,176	3,438,212	3,540,189	3,645,196	3,753,322
7140									
7160	273,597	240,547	257,309	276,788	276,788	276,788	276,788	276,788	276,788
7170									
	20,809,158	21,365,522	22,022,648	22,829,689	22,716,860	23,197,914	23,689,550	24,192,008	24,705,534
Revenue for Specific Educational Programs									
7210									
7220									
7230									
7250	80	200	520						
7271	5,576,778	5,671,221	5,925,473	6,023,554	5,925,473	6,043,983	6,164,863	6,288,160	6,413,923
7299	4,084								
	5,580,941	5,671,421	5,925,993	6,023,554	5,925,473	6,043,983	6,164,863	6,288,160	6,413,923
Other State Revenue									

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	
7310	<i>Transportation (Regular and Additional)</i>									
7311	2,915,679	3,199,014	2,814,671	3,132,011	3,132,011	3,132,011	3,132,011	3,132,011	3,132,011	
7312	666,050	674,135	621,775	621,775	621,775	621,775	621,775	621,775	621,775	
7320	1,861,583	1,432,027	1,377,474	1,072,601	969,965	1,046,253	1,134,048	1,305,834	1,247,797	
7330	245,651	253,155	256,653	261,529	267,283	273,163	279,172	285,314	291,591	
7340	2,597,723	2,600,761	2,600,194	2,626,009	2,626,009	2,626,009	2,626,009	2,626,009	2,626,009	
7360		25,000								
7361			45,000							
7501	<i>PA Accountability Grant</i>									
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	2,000	500	2,100	2,566	2,566	2,566	2,566	2,566	2,566	
7820	12,284,863	13,153,171	13,802,534	13,595,012	14,153,009	14,856,384	15,511,750	16,184,099	16,951,004	
7910	98,595									
	Total Other State Revenue	21,695,856	22,361,473	22,544,111	22,335,214	22,796,329	23,581,872	24,331,042	25,181,320	25,896,464
	TOTAL STATE REVENUE	48,085,955	49,398,416	50,492,752	51,188,457	51,438,663	52,823,768	54,185,454	55,661,487	57,015,921

FEDERAL REVENUE

Revenue from Federal Sources										
8512	<i>IDEA, Part B</i>									
8513	<i>IDEA, Section 619</i>									
8514	2,019,366	2,013,330	1,976,625	2,004,454	2,004,454	2,048,552	2,093,620	2,139,680	2,186,753	
8515	278,668	349,438	344,263	367,560	367,560	375,646	383,911	392,357	400,988	
8516	147,931	156,003	176,712	176,712	176,712	180,600	184,573	188,633	192,783	
8517	19,167	87,754	175,291	146,321	146,321	149,540	152,830	156,192	159,628	
8690	<i>Other Restricted Federal Grants-in-Aid Through the Commonwealth</i>									
8810	650,000	1,200,000	1,025,000	594,963	250,000	255,500	261,121	266,866	272,737	
8820	29,470	38,186	34,504	25,000	25,000	25,550	26,112	26,687	27,274	
	Total Revenue from Federal Sources	3,144,602	4,078,500	3,732,395	3,315,010	2,970,047	3,035,388	3,102,167	3,170,414	3,240,163
	TOTAL FEDERAL REVENUE	3,144,602	4,078,500	3,732,395	3,315,010	2,970,047	3,035,388	3,102,167	3,170,414	3,240,163

OTHER FINANCING SOURCES

Other Financing Sources										
9120	<i>Proceeds From Refunding Bonds</i>									
9130	<i>Bond/Note Premiums</i>									
9320	<i>Special Revenue Fund Transfers</i>									
9330	<i>Capital Projects Fund Transfers</i>									
9350	249,829	249,829	249,829	249,829	249,829	249,829	249,829	249,829	249,829	
9360	2,884,962			10,846,171	4,000,000					
9370	2,610									
9400	4,100	12,809	18,045							
9900	<i>Other Finance Sources Not Listed Elsewhere</i>									
9930	1,674,613	172,203	171,441	172,204	171,000	171,000				
9990		33,119	293,784							
	Total Revenue from Other Sources	4,816,113	7,158,913	733,099	16,414,047	4,420,829	420,829	249,829	249,829	249,829
	TOTAL OTHER FINANCING SOURCES	4,816,113	7,158,913	733,099	16,414,047	4,420,829	420,829	249,829	249,829	249,829

	TOTAL REVENUES	196,539,683	207,220,964	203,422,679	211,876,258	209,198,609	208,215,501	211,065,520	214,228,998	217,299,564
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(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
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EXPENDITURES

PERSONNEL

0100	Personnel Services - Salaries									
0110	Official/Administrative Salaries	6,420,591	6,501,362	6,707,001	6,957,686	7,152,501	7,352,771	7,558,648	7,770,291	7,987,859
0115	Official/Administrative Salaries - Termination or Leave Payout	131,683	108,911	146,094	150,000	154,200	158,518	162,956	167,519	172,209
0120	Professional - Educational Salaries	57,406,123	59,404,610	60,801,557	63,382,609	65,157,322	67,112,042	69,125,403	71,199,165	73,335,140
0122	Professional - Educational Salaries - Professional Subs	13,848	11,449	31,327	45,000	46,260	47,648	49,077	50,550	52,066
0123	Professional - Educational Salaries - Class Coverage	151,991	250,442	194,266	250,000	263,750	271,663	279,812	288,207	296,853
0125	Professional - Educational Salaries - Termination or Leave Payout		16,538	103,613	18,000	18,504	19,059	19,631	20,220	20,826
0126	Professional - Educational Salaries - Department Chair	131,156	127,435	132,435	123,000	125,460	129,224	133,101	137,094	141,206
0127	Professional - Educational Salaries - Sick Buy	264,638	230,340	239,245	260,000	267,280	275,298	283,557	292,064	300,826
0128	Professional - Educational Salaries - Mentor	38,600	29,724	35,247	35,000	35,980	37,059	38,171	39,316	40,496
0130	Professional - Other Salaries	902,748	980,577	859,001	1,038,000	1,069,140	1,101,214	1,134,251	1,168,278	1,203,326
0140	Technical Salaries	651,016	614,203	574,083	711,731	733,083	753,609	774,710	796,402	818,701
0141	Technical Salaries - Paraprofessional - Regular	4,019,459	4,110,001	4,331,874	4,551,530	4,688,076	4,828,718	4,973,580	5,122,787	5,276,471
0142	Technical Salaries - Paraprofessional - Temporary	123,527	111,340	94,093	155,101	159,754	164,547	169,483	174,568	179,805
0143	Technical Salaries - Payroll	66,513	68,375	70,290	72,258	74,281	76,361	78,499	80,697	82,957
0145	Technical Salaries - Transportation	79,904	82,994	88,229	90,543	93,078	95,684	98,364	101,118	103,949
0150	Office/Clerical Salaries	2,532,852	2,435,479	2,426,984	2,542,044	2,618,305	2,696,854	2,777,760	2,861,093	2,946,926
0152	Office/Clerical Salaries - Temporary	60,044	99,046	67,987	100,000	103,000	106,090	109,273	112,551	115,927
0160	Crafts and Trades Salaries									
0171	Operative and Laborer Salaries - Regular									
0176	Operative and Laborer Salaries - Employee Ins. Opt Out									
0180	Service Work Salaries - Custodial	2,459,554	2,529,464	2,594,586	2,757,601	2,833,435	2,911,354	2,991,417	3,073,681	3,158,207
0181	Service Work Salaries - Maintenance	812,854	819,316	827,245	857,416	880,995	905,222	930,116	955,694	981,976
0182	Service Work Salaries - Temporary	26,256	760							
0183	Service Work Salaries - Overtime	565,311	502,193	298,930	600,000	616,500	633,454	650,874	668,773	687,164
0193	Other Salaries - Student Workers	52,537	51,840	43,116	60,000	61,680	63,407	65,182	67,008	68,884
0194	Other Salaries - Tax Collector Compensation	34,931	73,571	69,111	75,000	75,000	75,000	75,000	75,000	75,000
0195	Instructional Assistant Salaries - Termination or Leave Payout									
0197	Other Salaries - Warehouse Personnel	61,545	59,650	67,544	69,238	71,142	73,098	75,109	77,174	79,296
0211	Group Insurance - Medical Insurance									
0212	Group Insurance - Dental Insurance	26,110	24,365	24,139	26,110	28,721	31,593	34,752	38,228	42,050
0213	Group Insurance - Life Insurance	102,995	86,202	86,412	110,328	121,361	133,497	146,847	161,531	177,684
0214	Group Insurance - Income Protection Insurance	134,864	123,584	125,142	148,478	163,326	179,658	197,624	217,387	239,125
0215	Group Insurance - Eye Care Insurance									
0217	Group Insurance - Employee Physicals	4,827	3,300	3,150	4,000	4,400	4,840	5,324	5,856	6,442
0218	Group Insurance - Retirees Health Insurance	820,657	798,381	820,312	938,875	967,041	1,063,745	1,170,120	1,287,132	1,415,845
0219	Group Insurance - Other Group Insurance		5,784	5,892	10,000	10,000	11,000	12,100	13,310	14,641
0220	Social Security Contributions	5,860,336	5,875,871	6,057,519	6,494,984	6,678,353	6,876,424	7,080,379	7,290,392	7,506,644
0230	Retirement Contributions	25,061,481	26,505,504	27,670,975	29,299,596	30,502,175	32,018,068	33,430,495	34,879,525	36,532,336
0240	Tuition Reimbursements	726,894	768,057	849,050	284,300	875,000	901,250	928,288	956,136	984,820
0250	Unemployment Compensation	55,084	23,329	46,699	55,000	55,000	55,000	55,000	55,000	55,000
0260	Workmen's Compensation	562,607	560,989	566,205	626,219	651,268	677,318	704,411	732,588	761,891
0270	Group Insurance - Self Insurance	21,628,039	20,952,460	20,565,958	20,609,523	21,227,809	23,350,590	25,685,648	28,254,213	31,079,635
0290	Other Current Employee Benefits		380	(409)						
	Total Personnel Expenditures	131,991,574	134,947,825	137,624,897	143,509,169	148,583,179	155,190,879	162,004,962	169,190,545	176,942,185

OPERATING

0300	Purchased Professional & Technical Services									
0310	Official/Administrative Services	536,958	649,395	603,632	596,112	568,000	580,496	593,267	606,319	619,658
0320	Professional - Educational Services	1,949,987	1,782,169	3,875,243	3,962,012	4,049,176	4,138,258	4,229,300	4,322,344	4,417,436
0330	Other Professional Services	4,913,279	5,142,471	2,793,510	2,644,715	2,995,000	3,060,890	3,128,230	3,197,051	3,267,386
0340	Technical Services	910,369	934,499	174,975	305,000	405,410	414,329	423,444	432,760	442,281
0350	Security/Safety Services	3,833	4,763	18,930	75,000	75,000	76,650	78,336	80,060	81,821
0410	Cleaning Services	1,652,655	1,546,310	1,055,955	1,510,000	1,445,000	1,476,790	1,509,279	1,542,484	1,576,418
0420	Utility Services	306,636	345,369	420,561	439,750	479,750	490,305	501,091	512,115	523,382
0430	Repairs and Maintenance Services	98,992	82,691	71,148	260,587	329,069	336,309	343,707	351,269	358,997
0440	Rentals	297,917	309,081	262,330	320,300	342,400	349,933	357,631	365,499	373,540

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
0450 Construction Services				135,000	800,500	818,111	836,109	854,504	873,303
0460 Extermination Services	23,922	26,726	24,015	25,000	25,000	25,550	26,112	26,687	27,274
0470 Contractor Projects	605,206	592,050	666,782						
0480 Purchased Property Services - Other	514,672	408,954	313,687						
0490 Other Purchased Property Services				165,000	176,000	179,872	183,829	187,873	192,007
0511 St. Tr Svc from an LEA In PA	2,042								
0513 Contracted Carriers	6,524,511	6,451,410	5,961,663	7,633,337	7,841,696	8,014,213	8,190,526	8,370,717	8,554,873
0516 Student Transportation Services from the IU	1,515,234	1,562,640	1,659,161	2,191,554	2,217,127	2,265,904	2,315,754	2,366,701	2,418,768
0520 Insurance-General									
0521 Fire Insurance	318,574	318,630	351,820	380,000	430,000	439,460	449,128	459,009	469,107
0522 Automotive Liability Insurance	55,707	100,880	55,772	60,000	66,000	67,452	68,936	70,453	72,002
0523 General Property and Liability Insurance	37,514	38,983	38,989	42,000	53,000	54,166	55,358	56,576	57,820
0525 Bonding Insurance	51,595				55,000				
0527 Fuel Tank Insurance									
0528 ELL Insurance	46,430	46,440	44,128	46,000	63,000	64,386	65,802	67,250	68,730
0530 Communications	429,252	438,429	443,487	427,950	522,900	534,404	546,161	558,176	570,456
0540 Advertising	6,004	9,547	2,766	9,500	9,500	9,709	9,923	10,141	10,364
0550 Printing & Binding	11,063	6,400	10,414	10,101	15,301	15,638	15,982	16,333	16,693
0561 Tuition to Other School Districts Within the State	1,299,089	783,601	796,174	1,000,000	1,150,000	1,175,300	1,201,157	1,227,582	1,254,589
0562 Tuition to Pennsylvania Charter Schools	7,124,007	8,482,642	9,789,201	10,213,000	15,000,000	15,330,000	15,667,260	16,011,940	16,364,202
0564 Tuition to Career and Technology Centers	5,896,685	6,328,350	6,424,780	6,780,890	6,834,414	6,984,771	7,138,436	7,295,482	7,455,982
0566 Tuition to Institutions of Higher Education & Tech Institutes	1,181,042	1,117,054	1,050,617	989,878	1,014,625	1,036,947	1,059,760	1,083,074	1,106,902
0567 Tuition to Approved Private Schools and PA Chartered Schools	87,056	109,111	109,789	120,000	150,000	153,300	156,673	160,119	163,642
0568 Tuition to PRRI and Detention Centers	3,283,135	3,202,190	3,091,177	3,398,291	3,426,947	3,502,340	3,579,391	3,658,138	3,738,617
0580 Travel	127,795	139,509	132,937	160,208	146,325	149,544	152,834	156,196	159,633
0590 Miscellaneous Purchased Services	151,953	155,883	158,200	162,692	162,692	166,271	169,929	173,667	177,488
0610 General Supplies	2,739,383	2,935,277	2,394,168	2,473,289	2,527,702	2,583,311	2,640,144	2,698,227	2,757,588
0620 Energy	2,306,924	2,412,699	2,150,083	2,463,491	2,448,591	2,502,460	2,557,514	2,613,779	2,671,282
0630 Food	22,621	31,533	21,591	5,000	15,325	15,662	16,007	16,359	16,719
0640 Books & Periodicals	783,943	438,277	818,029	447,877	606,795	620,144	633,788	647,731	661,981
0650 Supplies - Technology Related	16,435	15,925	859,696	1,299,756	1,273,105	1,301,113	1,329,738	1,358,992	1,388,890
0750 Equipment - Original & Additional	315,442	868,367	271,803		257,159	262,816	268,598	274,508	280,547
0760 Equipment - Replacement	567,315	590,886	1,378,920		771,000	787,962	805,297	823,014	841,120
0800 Other Objects									
Total Operating Expenditures	46,715,174	48,409,140	48,296,131	50,753,290	58,748,508	59,984,765	61,304,430	62,653,128	64,031,496
DEBT SERVICE AND TRANSFERS									
0810 Dues and Fees	59,393	191,887	27,817	50,450	58,100	59,378	60,685	62,020	63,384
0830 Interest	4,846,228	5,156,047	4,848,503	5,561,280	5,153,440	4,941,956	4,782,735	4,539,452	4,254,025
0860 Grants to Municipal and Community Service Organizations	48,034	49,744	28,446	54,000	54,000	55,188	56,402	57,643	58,911
0880 Refund of Prior Year's Receipts	1,415,564	84,682	33,515	22,300	50,000	51,100	52,224	53,373	54,547
0890 Miscellaneous Expenditures	4,160	10,500	108,400						
0910 Redemption of Principal	9,867,410	10,235,208	7,776,347	7,673,114	5,786,324	6,071,497	6,316,670	6,731,485	6,959,695
0920 Authority Obligations									
0930 Fund Transfers	1,739,911	3,694,866	1,500,000	1,998,800	2,058,764	2,104,057	2,150,346	2,197,654	2,246,002
0990 Miscellaneous Other Uses of Funds	69,809	3,256,022	1,177,202	2,253,855	20,000	20,440	20,890	21,349	21,819
Total Debt Service and Transfers	18,050,508	22,678,956	15,500,230	17,613,799	13,180,628	13,303,616	13,439,952	13,662,976	13,658,383
TOTAL EXPENDITURES	196,757,256	206,035,921	201,421,258	211,876,258	220,512,315	228,479,260	236,749,344	245,506,648	254,632,065
NET OPERATING BALANCE	(217,574)	1,185,043	2,001,421	-	(11,313,706)	(20,263,760)	(25,683,823)	(31,277,651)	(37,332,501)
FUND BALANCE (BEGINNING OF THE YEAR)	21,983,775	21,854,923	23,145,214	25,102,007	25,102,007	13,788,301	(6,475,459)	(32,159,282)	(63,436,933)
FUND BALANCE (END OF THE YEAR)	21,854,923	23,145,214	25,102,007	25,102,007	13,788,301	(6,475,459)	(32,159,282)	(63,436,933)	(100,769,434)