

# LOWER DAUPHIN SCHOOL DISTRICT

Preliminary Budget

2025-2026

**LOWER DAUPHIN SCHOOL DISTRICT  
2025-2026 BUDGET SUMMARY**

Account	Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Anticipated	2025-26 Budget	Dollar Variance	% Variance
	<b>Cash</b>			4,677,583	-	0	(4,677,583)	-100.00%
	<b>Revenue</b>							
6000	Total Local Sources	43,848,595	45,486,637	47,902,166	49,684,498	48,254,510	352,344	0.74%
7000	Total State Sources	24,110,813	25,361,148	26,842,168	27,566,132	28,171,291	1,329,123	4.95%
8000	Total Federal Sources	2,227,729	2,960,621	858,083	724,782	805,256	-52,827	-6.16%
9000	Total Other Financing Sources	47,073	0	0	0	0	0	0.00%
	<b>Total Revenue and Beginning Cash</b>	<b>70,234,210</b>	<b>73,808,406</b>	<b>80,280,000</b>	<b>77,975,412</b>	<b>77,231,057</b>	<b>-3,048,943</b>	<b>-3.80%</b>
	<b>Expenditures</b>							
1000	Total Instruction	43,087,627 0	46,518,344 0	49,267,801	49,641,958	51,770,439	2,502,638	5.08%
2000	Total Instructional Support	22,892,864 0	25,159,058 0	25,844,754	25,138,449	26,706,974	862,220	3.34%
3000	Total Non-Instructional Support	1,119,758	1,164,790	1,239,139	1,200,052	1,245,087	5,948	0.48%
5000	Total Other Financing Uses	3,503,548 0	3,517,883 0	3,928,306	3,504,419	3,197,500	-730,806	-18.60%
	<b>Total Expenditures</b>	<b>70,603,797</b>	<b>76,360,075</b>	<b>80,280,000</b>	<b>79,484,878</b>	<b>82,920,000</b>	<b>2,640,000</b>	<b>3.29%</b>
	<b>Fund Balance Increase (Decrease)</b>	<b>(369,587)</b>	<b>(2,551,669)</b>		<b>(1,509,466)</b>			
	<b>Ending Fund Balance</b>	<b>15,314,825</b>	<b>12,763,156</b>	<b>8,085,573</b>	<b>11,253,690</b>	<b>5,564,747</b>		
	Revenue Excess (Deficit)					(5,688,943)		
	Value of a Mill Estimate					1,864,563		
	Deficit in Mills					3.05		
	Total Millage To Balance Budget					23.25		
	Millage Percent Increase					0.00%		
	PDE Index					4.80%		
	Millage Increase at PDE Index					0.96960		
	Millage Maximum at PDE Index					21.1696		
	Revenue Increase at PDE Index					1,807,880		
	Fund Balance Estimate					5,564,747		

Revenue amounts are updated based on trends from previous years. State subsidies in basic education and special education are based on the Governor's proposed budget for 2025-26. State subsidy for the ready to learn block grant is based on the 2024-25 estimate plus half of the Governor's proposed increase for 2025-26. Real estate assessed value was updated for past trends, and the county's certified value as of November 2024.

## 2024/2025 REVENUE VARIANCE

- Real Estate Transfer Taxes - \$1,625,000
- Interest on Investments - \$150,000
- Special Education Funding - \$133,005
- Ready to Learn Adequacy Funds - \$860,343
- Charter School Subsidy - \$165,786
- Basic Education Funding - (\$524,937)
- REVENUE VARIANCE - \$2,409,197

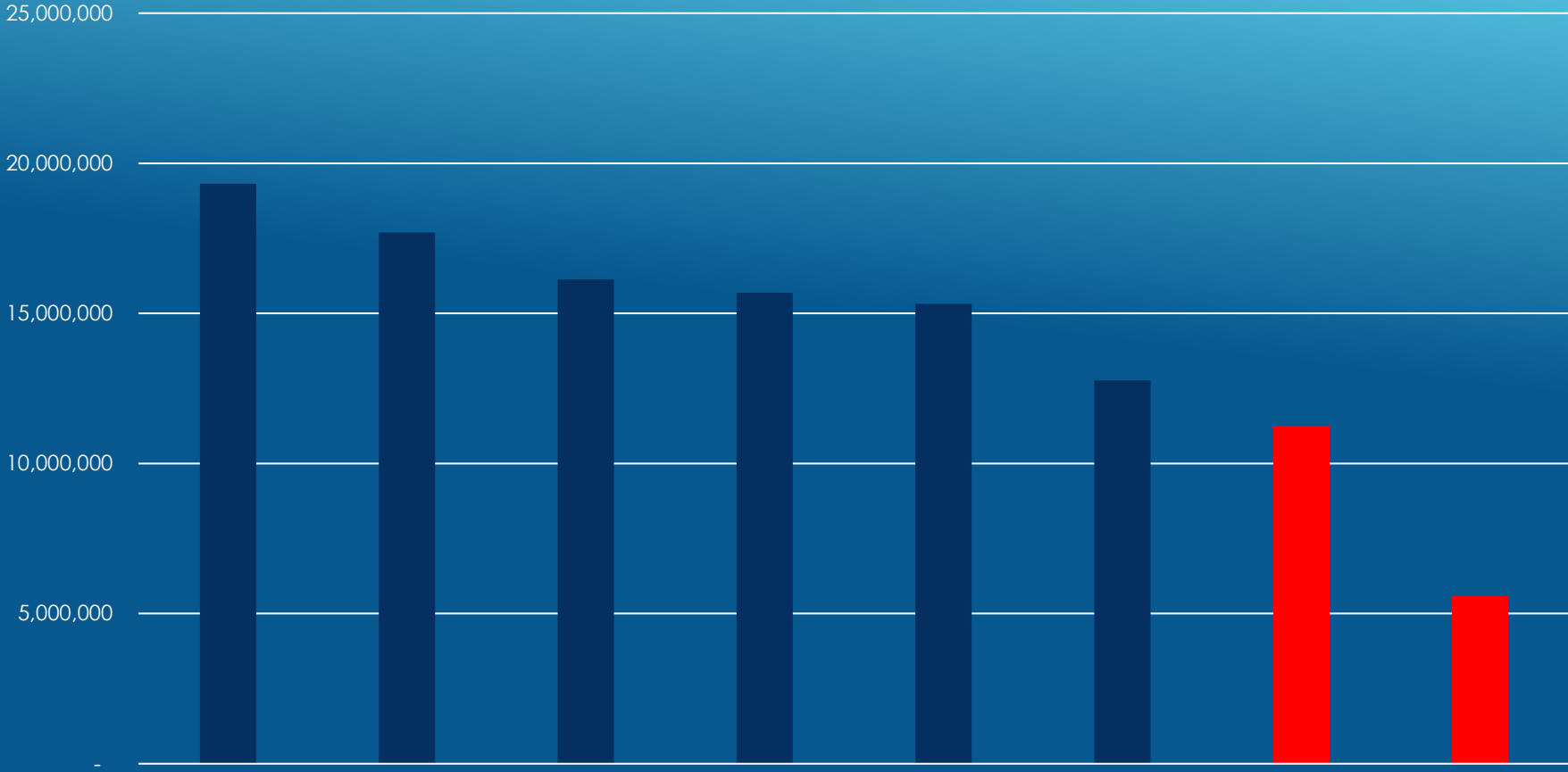
# 2025/2026 PROJECTED EXPENDITURE VARIANCE

- Salaries - \$891,352 (2.79%)
- Charter School Tuition - \$850,000 (36.69%)
- Health Insurance - \$606,938 (6.79%)
- Special Ed. (CAIU) Services - \$482,400 (105.56%)
- Retirement - \$334,927 (3.10%)
- Substitute Services - \$252,000 (27.65%)
- PROJECTED EXPENDITURE VARIANCE - \$3,417,617

# LOWER DAUPHIN BUDGET HISTORY

<u>School Year</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance Used</u>
<b>2020-2021</b>	64,607,882	66,164,837	1,556,955
<b>2021-2022</b>	66,016,729	66,471,487	454,758
<b>2022-2023</b>	70,234,210	70,603,797	369,587
<b>2023-2024</b>	73,808,406	76,360,078	2,551,672
<b>2024-2025</b>	77,975,412	79,484,878	1,509,466 (anticipated)
<b>2025-2026 Projected</b>	77,231,057	82,920,000	<b>5,688,943</b>

# TOTAL FUND BALANCE



2018-19

2019-20

2020-21

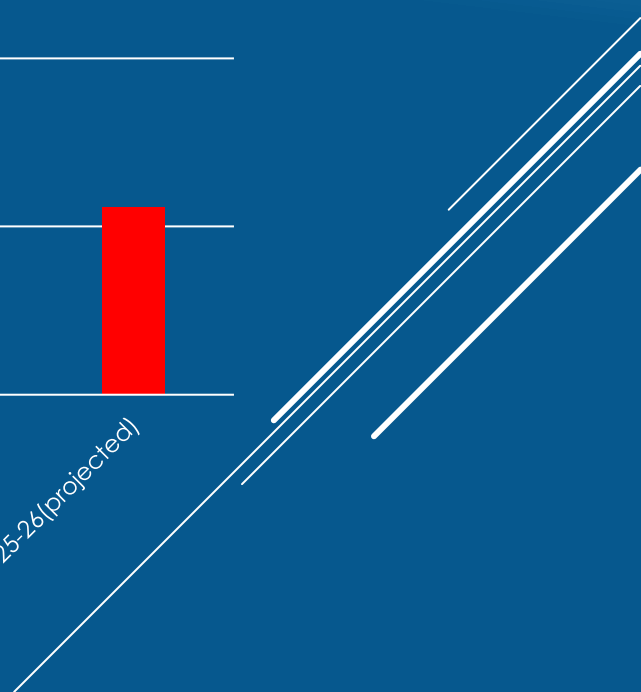
2021-22

2022-23

2023-24

2024-25 (projected)

2025-26 (projected)



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# Fund Balances

- **Non-spendable Fund Balance (0810)**: Amounts that cannot be spent because they are either in a non-spendable form, or legally or contractually required to be maintained in tact such as inventory, or principal of a permanent fund.
- **Restricted Fund Balance (0820)(Capital Reserve)**: Amounts constrained to be used for a specific purpose per external parties or legislation.
- **Committed Fund Balance (0830)**: Amounts constrained to be used for a specific purpose as per government's highest level of decision-making authority such as the school board, board of directors, board of trustees, etc. Note: Board Resolution required. Constraint can also be removed or changed by an equal level action.
- **Assigned Fund Balance (0840)**: Amounts intended to be used for a specific purpose as per a committee or individual authorized by the governing body. These amounts are not restricted or committed.
- **Unassigned Fund Balance (0850)**: Amounts available for any purpose within the General Fund only. Other governmental funds, by their nature would automatically require that funds be classified as non-spendable, restricted, committed or assigned. In the event that a fund, other than the general fund has expenditures that exceed revenues, the unassigned fund balance category may be used to report a negative ending fund balance only.



# GENERAL FUND BALANCE (June 2024 Snapshot)

## Committed Fund Balance (requires board action)

Funds that have been committed by formal board resolution to be used for a specific purpose.

• Benefits – PSERS, Healthcare, etc.	2,800,000		
• Buildings & Grounds	2,000,000		
• Fuel, Electric, Benefits	2,800,000		
		<b>Total Committed</b>	<b><u>\$7,600,000</u></b>

## Assigned Fund Balance

Funds intended to be used for a specific purpose which can be changed without formal action.

• Cash to Balance the 2024-25 Budget	6,948,683		
• DCTS – Harrisburg Buy-in	715,471		
• Turf Field Receipts	42,100		
		<b>Total Assigned</b>	<b><u>\$7,706,254</u></b>

## Non-spendable Fund Balance (requires board action)

Non-spendable in form, such as inventory.

**Total Non-Spendable**      **\$30,000**

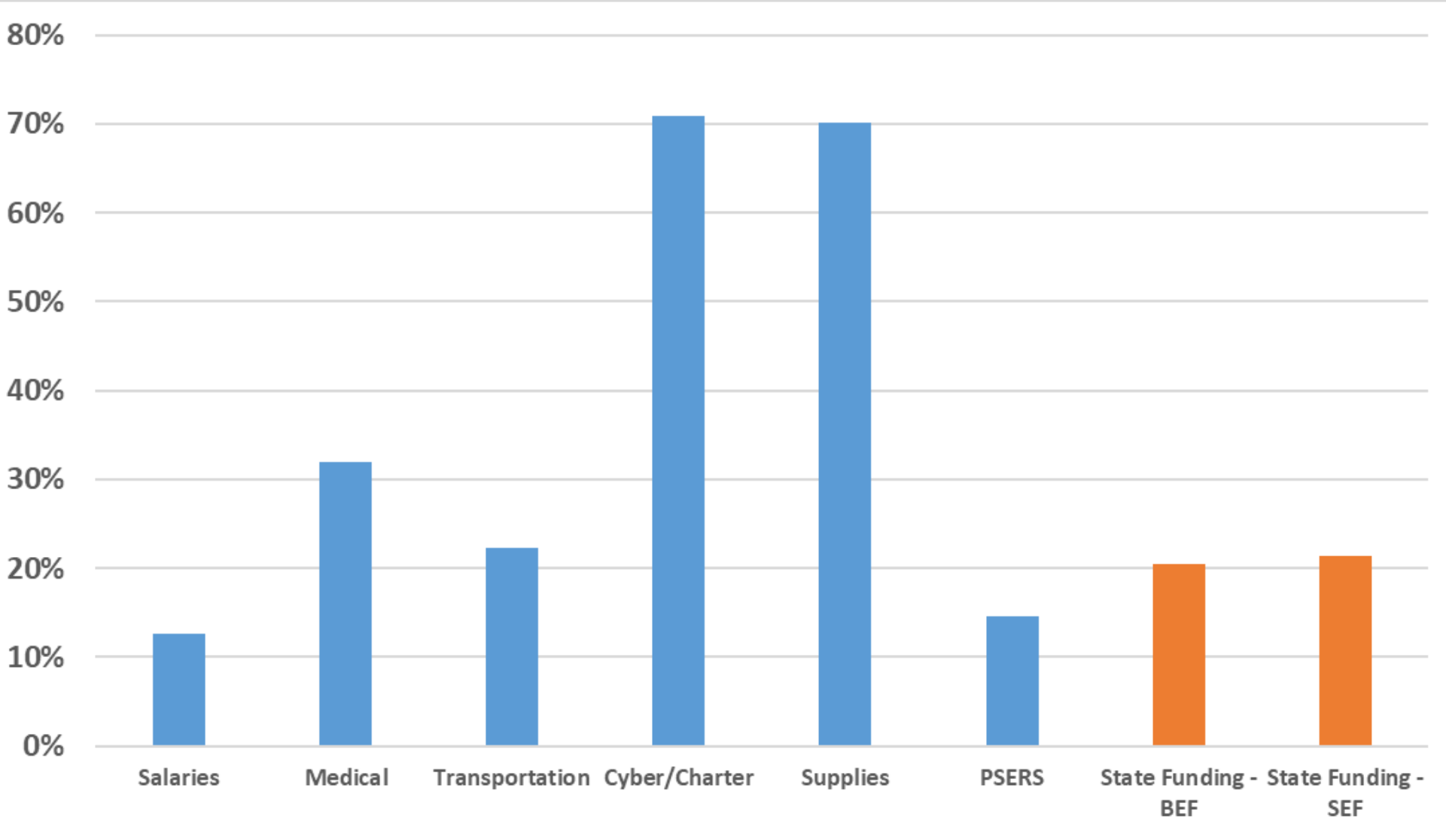
## Unassigned Fund Balance

Spendable fund balance not committed or assigned, including the athletic fund.

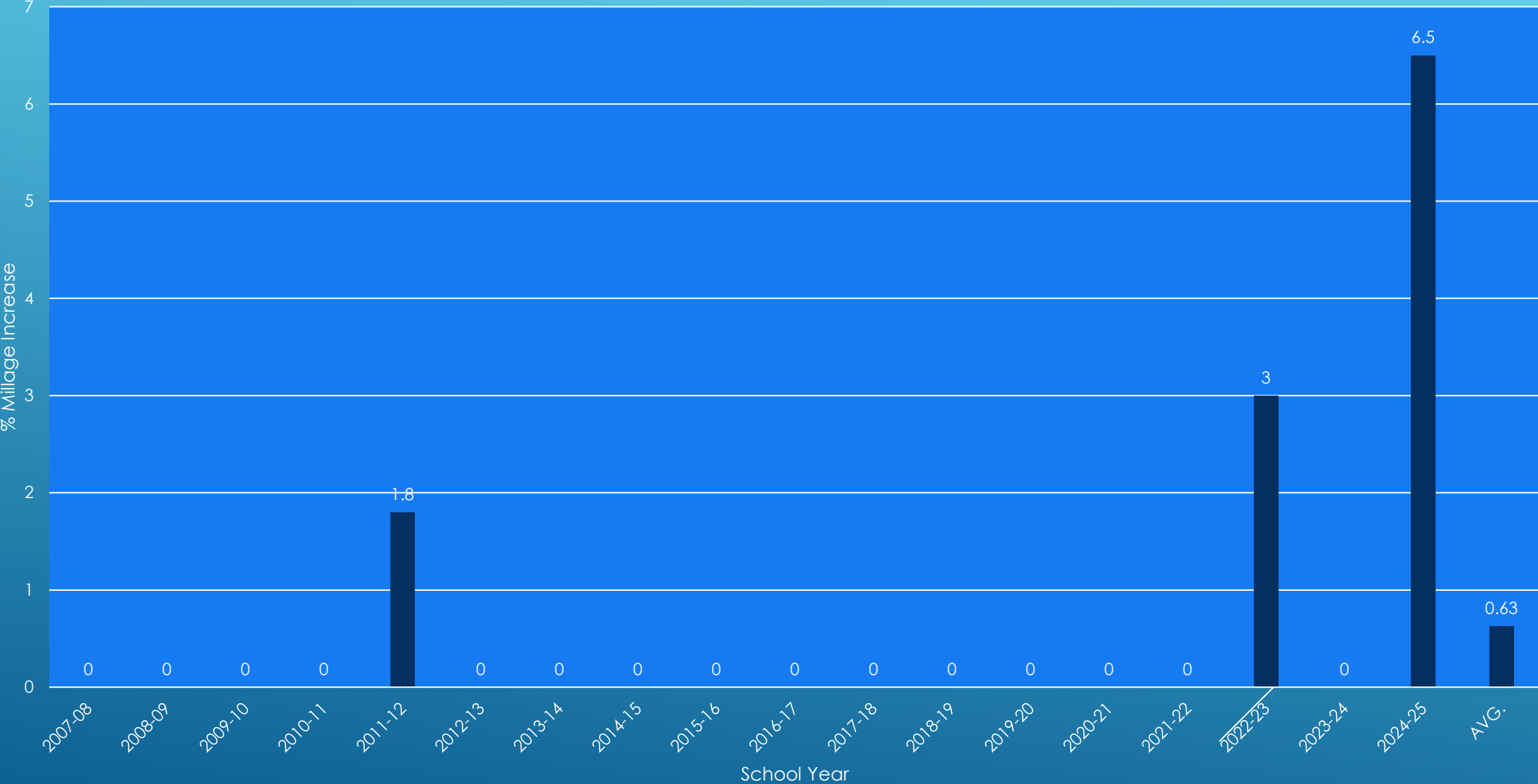
**Total Unassigned**      **(\$2,949,267)**

**Total Projected Fund Balance at 6/30/2024**      **\$12,386,987**

# SIX YEAR BUDGET INCREASE BY OBJECT



# Millage Increases- 18-year Average



# Tax Increase Options

Percentage Increase	Act 1 Index (4.8%)	4%	3%	2%
Projected Deficit	<b>\$5,688,943</b>	\$5,688,943	\$5,688,943	\$5,688,943
Revenue Generated	<b>\$1,789,980</b>	\$1,491,650	\$1,118,738	\$745,825
Remaining Revenue Shortfall	<b>\$3,898,963</b>	\$4,197,293	\$4,570,205	\$4,943,118
Tax Amount (Median home - \$128,200)	<b>\$2,368.65</b>	\$2,350.74	\$2,328.35	\$2,305.96
Net Increase (Homestead/Farmstead Reduction)	<b>\$84.62</b>	\$66.71	\$44.32	\$21.93