

Lower Dauphin School District

2026-27 Budget Presentation #1.

March 9, 2026



Where are we now as a District?

- 2025-2026 Budget Gap (\$3,898,962)
 - Budgeted Revenues: \$79,021,038
 - Budgeted Expenses: \$82,920,000
- Current Enrollment: 3,330 Students
- Currently Operating: 1 HS, 1 MS, 5 ES, Price Bldg.
- 2026-27 Adjusted Act 1 Index, 4.20%





Where are we headed?

- Act 1 Base Index Outlook forecasted to decrease over the next few years, 26-27 3.5%, 27-28 3.2%, 28-29 3.3%, 29-30 3.3%, and 30-31 3.1%.
- Capital Needs of the District
- Declining Student Enrollment
 - 4,062 Students as of 02/28/06
 - 3,914 Students as of 02/28/11
 - 3,729 Students as of 02/28/16
 - 3,672 Students as of 02/28/21
 - 3,330 Students as of 02/28/26 (Excludes 62 DCTS students)



Enrollment History & Projections



Pennsylvania
Department of Education

Enrollment Projections
Prepared by the Pennsylvania Department of Education

Lower Dauphin SD 115224003

YEAR	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Actual														
2020 - 2021	256	273	224	236	298	287	291	283	291	311	281	281	301	3613
2021 - 2022	238	266	266	233	235	307	289	285	295	254	300	274	299	3541
2022 - 2023	222	243	281	260	237	246	302	294	294	278	242	295	283	3477
2023 - 2024	211	244	244	286	273	241	247	303	300	282	270	245	304	3450
2024 - 2025	221	223	250	248	288	274	242	248	296	271	273	276	251	3361
Projection														
2025 - 2026	224	235	226	253	252	295	275	242	242	272	261	279	284	3340
2026 - 2027	221	237	238	229	257	258	296	275	236	223	262	267	287	3286
2027 - 2028	217	234	241	241	233	263	259	296	269	217	215	268	275	3228
2028 - 2029	200	230	237	244	245	239	264	259	289	247	209	220	276	3159
2029 - 2030	196	212	233	240	248	251	240	264	253	266	238	214	226	3081
2030 - 2031	193	208	215	236	244	254	252	240	258	233	256	243	220	3052
2031 - 2032	189	204	211	218	240	250	255	252	234	237	225	262	250	3027
2032 - 2033	185	200	207	214	222	246	251	255	246	215	229	230	270	2970
2033 - 2034	181	196	203	210	218	227	247	251	249	226	207	234	237	2886
2034 - 2035	177	192	199	206	214	223	228	247	245	229	218	212	241	2831



26-27 Local Revenues: \$51,446,364

Lower Dauphin School District

General Fund Year-to-Date Comparison

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	(Budget) 2025-2026	(Projected) 2026-2027	(Projected) 2027-2028	(Projected) 2028-2029	(Projected) 2029-2030	(Projected) 2030-2031
REVENUES										
LOCAL REVENUE										
Real Estate Taxes										
6111 Current Real Estate Taxes	29,910,474	30,811,803	31,894,458	35,760,202	37,196,763	38,682,399	39,091,162	39,504,012	39,920,992	40,342,140
6112 Interim Real Estate Taxes	236,544	788,718	1,399,752	84,839	300,000	200,000	200,000	200,000	200,000	200,000
6113 Public Utility Realty Taxes	38,860	38,021	35,888	39,768	40,000	40,000	40,000	40,000	40,000	40,000
6114 Payments in Lieu of Current Taxes/State & Local	5,926	5,926	5,926	20,740	20,740	317,511	317,511	317,511	317,511	317,511
Total Real Estate Taxes	30,191,804	31,644,468	33,336,023	35,905,549	37,557,503	39,239,910	39,648,673	40,061,523	40,478,503	40,899,651
Section 679 Taxes										
6120 Per Capita Taxes, Section 679	77,348	76,625	76,141	76,003	75,000	75,000	75,000	75,000	75,000	75,000
Total Section 679 Taxes	77,348	76,625	76,141	76,003	75,000	75,000	75,000	75,000	75,000	75,000
Act 511 Taxes										
6141 Current Act 511 Per Capita Taxes	77,348	76,625	76,141	76,003	75,000	75,000	75,000	75,000	75,000	75,000
6143 Current Act 511 Local Services Taxes	43,244	43,924	47,419	51,313	47,000	47,000	47,000	47,000	47,000	47,000
6151 Current Act 511 Earned Income Taxes	4,916,393	5,210,618	5,279,286	5,486,128	5,400,000	5,708,000	5,822,160	5,938,603	6,057,375	6,178,523
6152 Current Act 511 Occupation Taxes	2,430,175	2,401,416	2,344,880	2,301,084	2,400,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
6153 Current Act 511 Real Estate Transfer Taxes	797,143	880,921	667,325	2,438,836	800,000	800,000	816,000	832,320	848,966	865,946
Total Act 511 Taxes	8,264,303	8,613,505	8,415,051	10,353,364	8,722,000	8,930,000	9,060,160	9,192,923	9,328,342	9,466,468
Other Local Revenue										
6411 Delinquent Real Estate Taxes	876,843	711,307	677,105	689,146	725,000	700,000	728,000	757,120	787,405	818,901
6420 Delinquent Per Capita Tax, Section 679	14,303	14,622	12,023	14,751	15,000	15,000	15,000	15,000	15,000	15,000
6430 Interest Collected-Delinquent	67,682	68,439	42,889	44,642	60,000	45,000	45,000	45,000	45,000	45,000
6441 Delinquent Act 511 Per Capita Taxes	14,303	14,622	12,023	14,751	15,000	15,000	15,000	15,000	15,000	15,000
6452 Delinquent Act 511 Occupation Taxes	658,331	656,849	550,074	651,379	675,000	650,000	650,000	650,000	650,000	650,000
6510 Earnings on Investments & Checking	43,541	881,620	1,213,730	1,114,627	1,100,000	800,000	800,000	800,000	800,000	800,000
6740 Fees	7,858	6,094	11,114							
6790 Other LEA Activity Income	70,318	77,358	75,699	70,166	75,000	75,000	75,000	75,000	75,000	75,000
6821 State Revenue Received from Other Public Schools										
6829 State Revenue Received from Other Sources	66,995	71,058	76,407	82,461	76,000	76,000	76,000	76,000	76,000	76,000
6832 Federal IDEA Pass Thru	710,982	718,630	713,565	674,988	669,988	601,454	601,454	601,454	601,454	601,454
6833 Federal ARP IDEA Pass Thru	46,603	101,253	27,961							
6839 Federal Revenue Received from Other Intermediary Sources										
6910 Rentals	38,091	44,165	49,170	44,616	50,000	50,000	50,000	50,000	50,000	50,000
6920 Contributions and Donations from Private Sources	28,956	33,596	44,103	43,651	44,000	44,000	44,000	44,000	44,000	44,000
6940 Tuition from Patrons										
6941 Regular Day School Tuition										
6944 Receipts from Other LEAs in PA - Education	104,794	108,405	103,272	(2,024)	105,000	50,000	50,000	50,000	50,000	50,000
6960 Services Provided Other Local Governmental Units/LEAs										
6980 Revenue From Community Service Activities										
6990 Refunds and Other Misc. Revenue										
6991 Refunds of Prior Years' Expenditures										
6992 Energy Efficiency Revenues and Incentives										
6999 Miscellaneous Revenues	13,028	5,978	50,286	81,361	80,000	80,000	80,000	80,000	80,000	80,000
Total Other Local Revenue	2,762,628	3,513,996	3,659,422	3,524,515	3,689,988	3,201,454	3,229,454	3,258,574	3,288,859	3,320,355
TOTAL LOCAL REVENUE	41,296,084	43,848,595	45,486,637	49,859,430	50,044,491	51,446,364	52,013,287	52,588,020	53,170,704	53,761,475

Millage Rate History



- 2025-26 21.16 Mills
- 2024-25 20.20 Mills
- 2023-24 18.97 Mills
- 2022-23 18.97 Mills
- 2011-12 through 2021-22: 18.42 Mills (11 Years)
- 2007-08 through 2010-11: 18.10 Mills (4 Years)

Value of a Mill



- A real estate mill is a property tax unit. It represents \$1 of tax for every \$1,000 of assessed property value.
- 1 Mill = Assessed Property Value Divided by 1,000
- Certified Taxable Assessment: \$1,931,164,374 (November 25)/
1,000= \$1,931,164.374 Value of a Mill

Proposed 2026-27 Millage Rate



- 2026-27 22.0486 Mills, 4.20% Increase (PROPOSED)
 - Certified Taxable Assessment \$1,931,164,374 (November 25)
 - Estimated Additional Assessment \$ 3,000,000 (November –June 26)
 - TOTAL ASSESSED VALUE: \$1,934,164,374
 - Multiplied by Proposed Millage Rate X .0220486
 - Gross Tax Levy \$ 42,645,616.61
 - Less: Act 1 Gaming Revenues (\$ 2,351,451.00)
 - Net Tax Levy \$ 40,294,165.62
 - Estimated Collection Rate 96%
 - Projected Real Estate Revenue \$38,682,398.99

Median Assessed Value –Lower Dauphin SD



- Definition: The median assessed value is the middle point of all property tax assessments within a specific jurisdiction.
- Median Assessed Value of Homestead Properties \$128,200 (May 2025)
- Proposed Tax Increase calculates to a median increase of \$113.9185 per Homestead Property

Top Ten Taxpayers



LOWER DAUPHIN SCHOOL DISTRICT TEN LARGEST REAL PROPERTY TAXPAYERS			
	Taxpayer Name	Description	2025 Assessed Values
1)	GLP Capital LP	Hollywood Casino	\$159,194,000
2)	FR Park 283 Logistics Center LLC	Warehouses	79,850,200
3)	EQRT 3327 Harrisburg L P Five	Warehouses	51,568,900
4)	NP Lytle Farm LLC	Warehouses	26,053,800
5)	Hershey IL AL Investors LLC	Assisted Living	24,818,500
6)	Meadows of Hershey	Townhomes & Apartments	20,123,400
7)	1141 East Harrisburg Pike Invest	Warehouses	10,809,500
8)	U & Me 3 LLC	Shopping Center	7,119,200
9)	Grantville MHC LLC	Mobile Home Park	6,678,100
10)	Grantville Stay LLC	Lodging Facility	5,971,600
			\$392,187,200

26-27 State Revenues: \$29,388,837



	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	(Budget) 2025-2026	(Projected) 2026-2027	(Projected) 2027-2028	(Projected) 2028-2029	(Projected) 2029-2030	(Projected) 2030-2031
STATE REVENUE										
Basic Instructional and Operating Subsidies										
7111 Basic Education Funding	10,263,396	10,874,148	11,679,332	11,949,901	12,024,889	12,109,685	12,109,685	12,109,685	12,109,685	12,109,685
7112 Basic Education Funding - Social Security	994,887	1,027,724								
7140 Charter Schools				167,462						
7160 Tuition for Orphans & Children Placed in Private Homes	50,790	7,137	72,441	103,593	40,000	58,000	58,000	58,000	58,000	58,000
Total Basic Instructional and Operating Subsidies	11,309,073	11,909,010	11,751,772	12,220,956	12,064,889	12,161,685	12,161,685	12,161,685	12,161,685	12,161,685
Revenue for Specific Educational Programs										
7210 Homebound Instruction										
7220 Vocational Education										
7230 Alternative Education										
7250 Migratory Children										
7271 Special Education - Funding for School Aged Pupils	2,490,677	2,669,226	2,762,697	2,912,134	2,948,055	2,998,842	2,998,842	2,998,842	2,998,842	2,998,842
7299 Addl. Prog. Subs. Not listed in the 7000 Series				254						
Total Revenue for Specific Educational Programs	2,490,677	2,669,226	2,762,697	2,912,387	2,948,055	2,998,842	2,998,842	2,998,842	2,998,842	2,998,842
Other State Revenue										
7310 Transportation (Regular and Additional)										
7311 Pupil Transportation Subsidy	1,375,134	1,436,419	1,467,151	1,591,578	1,612,000	1,612,000	1,612,000	1,612,000	1,612,000	1,612,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,060	66,990	66,605	60,830	63,000	63,000	63,000	63,000	63,000	63,000
7320 Rental and Sinking Fund Payments	702,960	766,752	769,145	771,581	62,000	73,000	73,000	73,000	73,000	73,000
7331 Health Services	64,918	64,728	63,947	68,218	65,000	68,217	68,217	68,217	68,217	68,217
7340 State Property Tax Reduction Allocation	1,351,362	1,698,900	1,701,924	2,044,850	2,351,451	2,351,451	2,351,451	2,351,451	2,351,451	2,351,451
7350 School Facility Improvements and Environmental Subsidies					447,894					
7360 Safe Schools		69,006	185,520	116,418						
7501 PA Accountability Grant										
7505 Ready to Learn Block Grant	441,906	441,906	441,906							
7531 Ready to Learn-Foundation				441,906	1,302,449	2,162,544	2,162,544	2,162,544	2,162,544	2,162,544
7532 Ready to Learn-Adequacy				860,343	430,282	860,295	860,295	860,295	860,295	860,295
7599 Additional grants not listed elsewhere				30,000						
7810 State Share of Social Security			1,088,672	1,130,361	1,255,405	1,305,509	1,357,614	1,411,798	1,468,145	1,526,740
7820 State Share of Retirement Contributions	4,831,214	4,987,875	5,060,808	5,219,620	5,568,866	5,732,294	6,055,134	6,390,922	6,749,627	7,122,793
7910 Educational Technology										
7920 Classrooms for the Future										
Total Other State Revenue	8,827,554	9,532,577	10,846,678	12,335,705	13,158,347	14,228,310	14,603,255	14,993,227	15,408,279	15,840,040
TOTAL STATE REVENUE	22,627,304	24,110,813	25,361,147	27,469,048	28,171,291	29,388,837	29,763,782	30,153,754	30,568,806	31,000,567

2026-27 Proposed State Revenues



	2026-2027 Proposed	2025-2026 Budget	Increase
Basic Education Funding	12,103,685.00	12,048,765.00	54,920.00
Ready to Learn Block Grant (Foundation)	2,162,543.59	1,302,248.76	860,294.83
Adequacy Supplement	860,294.83	860,294.83	-
Sub-total	3,022,838.42	2,162,543.59	860,294.83
Special Education Funding	2,998,842.00	2,928,111.00	70,731.00
TOTAL:	\$ 18,125,365.42	\$ 17,139,419.59	\$ 985,945.83
			5.7525%

26-27 Federal Revenues: \$911,884



	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	(Budget) 2025-2026	(Projected) 2026-2027	(Projected) 2027-2028	(Projected) 2028-2029	(Projected) 2029-2030	(Projected) 2030-2031
FEDERAL REVENUE										
Revenue from Federal Sources										
8512 IDEA, Part B										
8513 IDEA, Section 619										
8514 Title I – Improving the Academic Achievement of the Disadvantaged	508,458	486,315	482,343	476,213	476,213	524,825	524,825	524,825	524,825	524,825
8515 Title II – Preparing, Training, and Recruiting High Quality Teachers and Principals	95,520	88,183	84,668	81,329	81,329	93,515	93,515	93,515	93,515	93,515
8516 Title III – Language Instruction for English Learners and Immigrant Students										
8517 Title IV – 21st Century Schools	37,465	38,684	38,072	36,324	36,324	35,544	35,544	35,544	35,544	35,544
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth										
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)										
8742 Governor's Emergency Education Relief Fund (GEER)	214									
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	360,530	541,990	347,007							
8744 ARP ESSER (ESSER III) - Elementary and Secondary School Emergency Relief Fund	872,775	890,046	1,958,315							
8749 Other CARES Act, CRRSA Act, and ARP Act Funding	9,555			43,182	103,390					
8751 ARP ESSER Learning Loss	90,739	108,332	7,512							
8752 ARP ESSER Summer Programs	15,024	19,524	6,769							
8753 ARP ESSER Afterschool Programs	15,024	19,524	6,769							
8810 Medical Assistance	31,853	27,775	26,568	63,753	100,000	250,000	250,000	250,000	250,000	250,000
8820 Medical Assistance Admin	8,869	7,356	2,599	8,330	8,000	8,000	8,000	8,000	8,000	8,000
Total Revenue from Federal Sources	2,046,027	2,227,729	2,960,621	709,131	805,256	911,884	911,884	911,884	911,884	911,884
TOTAL FEDERAL REVENUE	2,046,027	2,227,729	2,960,621	709,131	805,256	911,884	911,884	911,884	911,884	911,884
OTHER FINANCING SOURCES										
Other Financing Sources										
9120 Proceeds From Refunding Bonds										
9130 Bond Premiums										
9220 Leases and Other Right To Use Arrangements										
9320 Special Revenue Fund Transfers										
9330 Capital Projects Fund Transfers										
9350 Enterprise Fund Transfers										
9360 Internal Service Fund Transfers										
9370 Trust and Agency Fund Transfers										
9400 Sale or Compensation for Loss of Fixed Assets										
9500 Refund of Prior Years' Expenditure										
9900 Other Sources Not Listed in 9000 Series	47,314	47,073								
Total Revenue from Other Sources	47,314	47,073								
TOTAL OTHER FINANCING SOURCES	47,314	47,073								
TOTAL REVENUES	66,016,729	70,234,210	73,808,406	78,037,608	79,021,038	81,747,085	82,688,953	83,653,658	84,651,394	85,673,926

Revenue Summary: \$81,747,085

- Local Revenues: \$ 51,446,364 or 62.93% of Total Revenues
- State Revenues: \$ 29,388,837 or 35.95% of Total Revenues
- Federal Revenues: \$911,884 or 1.12% of Total Revenues



Budget Unknowns

- State Funding Levels
- Federal Funding Levels
- 2026-27 Health Care Cost Projections
- 2026-27 Charter School Enrollments /Costs
- ELD Negotiations Underway, Costs Not Determined



Next Steps...

- April 13th Meeting –Budget Presentation, Review of Expenses
- May 4th Meeting –Update Revenue & Expense Projections
- May 4th Meeting –Adoption of Proposed 2026-27 General Fund Budget
- June 8th Meeting –Adoption of 2026-27 Final General Fund Budget



- Questions ???

