

Lower Dauphin School District

2026-27 Budget Presentation #2.

April 13, 2026



2026-27 Projected Expenses –As of 04/13/2026

2026-2027 Projected Expenses \$85,512,356

2025-2026 Budgeted Expenses \$82,920,000

\$2,592,356, or 3.13% increase from Current Budget Year



100's Personnel Services -Salaries

- 111 - Administrative Salaries
- 121 - Professional –Teacher Salaries
- 131 –Professional Other Salaries
- 151 –Office Clerical Salaries
- 181 – Service Work Salaries
- 191 – Instructional Aides Salaries



100's \$34,443,082 or 40.28% of Budget

		<i>Actual</i> <i>2021-2022</i>	<i>Actual</i> <i>2022-2023</i>	<i>Actual</i> <i>2023-2024</i>	<i>Actual</i> <i>2024-2025</i>	<i>(Budget)</i> <i>2025-2026</i>	<i>(Projected)</i> <i>2026-2027</i>	
100	Personnel Services - Salaries							
111	Official/Administrative Salaries	2,404,001	2,448,061	2,477,810	2,666,782	2,915,620	3,084,557	
121	Professional - Teacher Salaries	20,837,809	21,170,194	22,038,395	22,895,486	23,480,363	24,905,959	
131	Professional - Other Salaries	551,000	555,404	572,072	616,215	605,251	681,827	
132	Professional - Other Salaries - Temporary	6,524	18,304	44,051	54,279	50,000	55,000	
151	Office/Clerical Salaries	1,793,573	1,890,225	2,057,873	1,860,095	2,094,621	1,954,548	
181	Service Work Salaries	1,411,439	1,455,933	1,497,597	1,701,530	1,719,321	1,877,012	
183	Service Workers - Overtime	17,606	12,483	21,913	21,379	40,000	22,000	
191	Instructional Aides Salaries	1,083,387	1,233,696	1,578,616	1,496,794	1,915,855	1,862,180	



200's Personnel Services –Employee Benefits

- 211 -Group Insurance /Medical Insurance
- 220 -Social Security Contribution
- 230 -PSERS Retirement Contribution
- 240 –Tuition Reimbursement
- 250 –Unemployment Compensation
- 260 -Workers Compensation
- 280 –Other Postemployment Benefits



200's \$25,410,511 or 29.72% of Budget

		<i>Actual</i> 2021-2022	<i>Actual</i> 2022-2023	<i>Actual</i> 2023-2024	<i>Actual</i> 2024-2025	<i>(Budget)</i> 2025-2026	<i>(Projected)</i> 2026-2027
211	Group Insurance - Medical Insurance	6,386,155	7,253,243	7,889,043	7,711,748	9,549,026	9,612,000
212	Group Insurance - Dental Insurance	335,077	333,355	301,171	283,831	361,784	320,000
213	Group Insurance - Life Insurance	27,848	27,387	27,523	27,005	48,223	40,000
215	Group Insurance - Eye Care Insurance	83,379	81,006	80,041	77,306	92,139	80,000
220	Social Security Contributions	2,073,949	2,139,039	2,256,407	2,328,175	2,510,811	2,634,896
230	PSERS Retirement Contributions	9,642,995	9,988,108	10,113,240	10,478,774	11,137,731	11,569,431
240	Tuition Reimbursements	222,697	335,021	260,402	240,805	350,000	380,000
250	Unemployment Compensation	3,533				20,000	20,000
260	Workmen's Compensation	91,642	83,412	99,504	99,788	120,000	132,184
280	Other Postemployment Benefits						458,000
291	Other Retirement Plans	129,010	116,969	122,864	128,472	108,601	125,000
292	Health Savings Accounts	288,569	33,572	37,592	23,383	45,500	30,000
299	Other Employee Benefits	8,925	8,925	14,940	14,940	17,925	9,000



300's Purchased Professional and Technical Services



- 310 –Official /Administrative Services
- 322 –Professional Educational Services -IUS
- 323 –Professional Educational Services –Other Educational Agencies
- 329 –Professional Education Services -Other
- 330 –Other Professional Services
- 340 –Technical Services
- 360 –Employee Training and Development Services
- 390 –Other Purchased Professional and Technical Services

300's \$4,114,361 or 4.81% of Budget

		<i>Actual</i> 2021-2022	<i>Actual</i> 2022-2023	<i>Actual</i> 2023-2024	<i>Actual</i> 2024-2025	<i>(Budget)</i> 2025-2026	<i>(Projected)</i> 2026-2027
300	<i>Purchased Professional & Technical Services</i>						
310	<i>Official/Administrative Services</i>	138,273	184,851	152,958	167,150	185,000	179,000
322	<i>Professional Educational Services - IUs</i>	729,024	639,811	699,909	928,957	939,400	933,870
323	<i>Professional Educational Services - Other Educational Agencies</i>	75,353	73,012	81,237	75,313	78,625	83,945
329	<i>Professional Educational Services - Other</i>	607,019	658,917	988,691	1,306,427	1,163,500	1,094,000
330	<i>Other Professional Services</i>	917,010	1,140,633	1,116,209	887,420	1,152,226	1,099,100
340	<i>Technical Services</i>	517,418	529,397	565,148	407,815	581,223	640,746
360	<i>Employee Training and Development Services</i>	36,592	39,484	41,007	50,427	39,000	57,000
390	<i>Other Purchased Professional and Technical Services</i>	21,077	16,937	16,005	20,050	23,000	26,700



400's Purchased Property Services



- 41X –Cleaning Services –Disposal, Snow Plowing, Custodial, Lawn Care
- 424 –Water /Sewage
- 430 –Repairs and Maintenance
- 44X -Rentals
- 450 –Construction Services
- 460 –Extermination Services
- 490 –Other Purchased Property Services

400's \$1,542,407 or 1.80% of Budget

		Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	(Budget) 2025-2026	(Projected) 2026-2027
411	Disposal Services	78,754	82,610	88,096	94,632	115,000	107,000
424	Water / Sewage	83,123	118,300	149,025	146,158	123,750	153,950
430	Repairs and Maintenance Services	736,857	889,381	774,333	868,284	735,877	1,064,392
440	Rentals	38,386	42,615	46,120	57,623	65,800	66,800
441	Rental of Land and Buildings	12,140	32,752	32,405	47,324	40,000	48,000
442	Rental of Equipment	35,933	46,641	59,383	70,819	83,945	88,265
450	Construction Services						
460	Extermination Services	15,705	12,350	12,847	13,892	11,000	14,000



500's Other Purchased Services



- 51X –Student Transportation Services
- 52X –Insurance -General
- 530 -Communications
- 540 –Advertising & Public Relations
- 550 –Printing & Binding
- 56X -Tuition
- 580 -Travel
- 59X –Miscellaneous Purchased Services

500's \$11,480,228 or 13.43% of Budget

		Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	(Budget) 2025-2026	(Projected) 2026-2027
513	Contracted Carriers	2,696,561	2,837,463	3,276,422	3,212,525	3,598,404	3,758,305
516	Student Transportation Services from the IU	3,714	140	975	380	5,000	12,000
521	Fire Insurance	149,778	168,329	183,285	233,986	235,000	235,000
522	Automotive Liability Insurance	6,907	8,283	12,532	14,256	15,000	24,000
525	Bonding Insurance	17,730	265	265	365	9,300	500
526	Student Activity Insurance	13,619	13,891	13,891	17,603	18,000	24,000
529	Other Insurance	6,165	6,984	26,775	31,398	33,000	20,000
530	Communications	164,669	208,139	161,846	161,802	176,700	179,100
540	Advertising	3,738	6,531	10,418	6,774	9,000	9,000
550	Printing & Binding	21,159	26,366	35,576	39,792	46,400	46,600
561	Tuition to Other School Districts Within the State	385,727	461,605	379,669	512,079	520,000	520,000
562	Tuition to Pennsylvania Charter Schools	2,336,918	1,905,569	2,573,024	3,356,292	3,150,000	3,620,000
563	Tuition to Nonpublic Schools	308,808	245,671	465,611	386,189	363,000	420,000
564	Tuition to Career and Technology Centers	1,090,743	1,126,149	1,282,934	1,382,741	1,490,400	1,570,160
566	Tuition to Institutions of Higher Education & Tech Institutes	200,015	186,867	191,539	196,327	201,235	206,266
567	Tuition to Approved Private Schools and PA Chartered Schools	97,063	100,888	115,622	126,340	100,000	130,000
568	Tuition to PRRI and Detention Centers	538,130	312,005	377,464	407,145	421,080	575,000
580	Travel	17,389	27,094	36,498	42,137	59,388	53,528
591	Miscellaneous Purchased Services - Locally	15,077	17,768	21,872	29,989	25,500	27,000
594	IU Payment for Institutionalized Children's Programs	2,911	2,569	462	9,051	5,000	9,000
595	IU Payments by Withholding	39,856	39,190	38,888	40,176	40,706	40,769



600's Supplies



- 610 –General Supplies
- 62X -Energy
- 630 -Food
- 640 –Books and Periodicals
- 650 –Supplies & Fees –Technology Related

600's \$5,312,905 or 6.21% of Budget

		<i>Actual</i> 2021-2022	<i>Actual</i> 2022-2023	<i>Actual</i> 2023-2024	<i>Actual</i> 2024-2025	<i>(Budget)</i> 2025-2026	<i>(Projected)</i> 2026-2027
610	General Supplies	1,916,357	2,147,767	2,464,224	3,272,570	3,312,189	3,488,000
620	Energy	28,647	30,829	29,027	27,644	28,000	33,000
621	Natural Gas	245,059	263,274	174,411	229,390	165,000	180,000
622	Electricity	779,450	1,054,438	1,035,090	1,038,736	842,000	1,028,500
623	Bottled Gas / Propane	11,683	11,061	17,893	14,553	13,000	82,000
624	Oil	164,466	143,273	113,456	101,174	128,000	59,000
630	Food						
640	Books & Periodicals	231,818	434,755	235,776	473,124	429,519	442,405
650	Supplies - Technology Related						



700's Property



- 750 Capitalized Equipment –Original and Additional
- 760 –Capitalized Equipment -Replacement

700's \$1,038,363 or 1.21% of Budget

	<i>Actual</i> <i>2021-2022</i>	<i>Actual</i> <i>2022-2023</i>	<i>Actual</i> <i>2023-2024</i>	<i>Actual</i> <i>2024-2025</i>	<i>(Budget)</i> <i>2025-2026</i>	<i>(Projected)</i> <i>2026-2027</i>
730 Leases and Other Right To Use Arrangements						
750 Equipment - Original & Additional	133,365	215,803	269,721	98,031	355,326	561,811
760 Equipment - Replacement	159,560	1,338,168	2,914,917	1,433,048	1,291,482	476,552



800's Other Objects /900's Other Uses of Funds

- 810 –Dues and Fees
- 890 –Miscellaneous Expenditures
- 939 –Other Fund Transfers



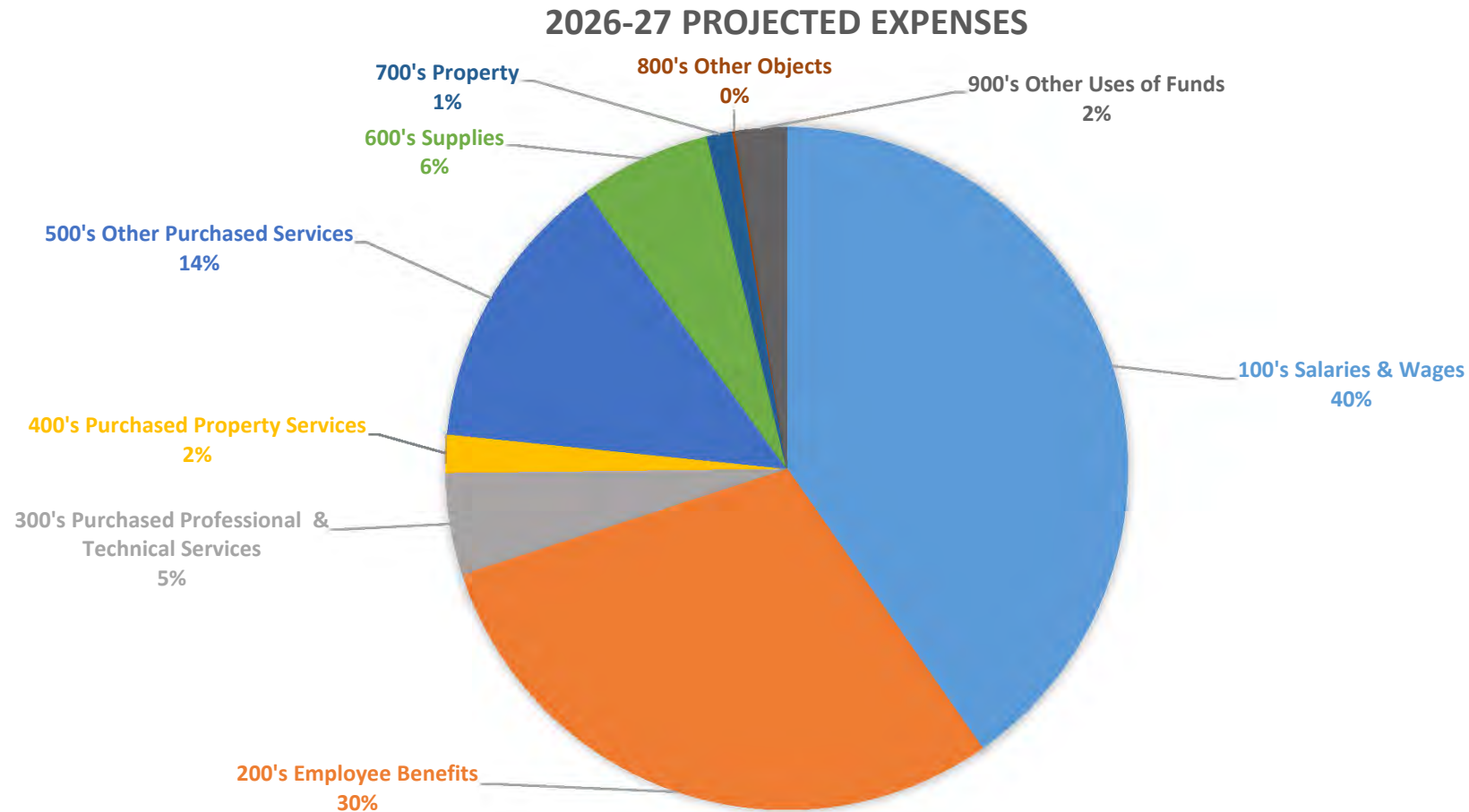
800's \$114,828 or 0.13% of Budget

900's \$2,055,671 or 2.40% of Budget

	<i>Actual</i> <i>2021-2022</i>	<i>Actual</i> <i>2022-2023</i>	<i>Actual</i> <i>2023-2024</i>	<i>Actual</i> <i>2024-2025</i>	<i>(Budget)</i> <i>2025-2026</i>	<i>(Projected)</i> <i>2026-2027</i>
810 Dues and Fees	59,174	64,623	65,253	78,478	108,054	107,328
880 Refund of Prior Year's Receipts	14,175	15,250	21,718			
890 Miscellaneous Expenditures	2,379	2,463	2,430	2,876	407,700	7,500
939 Other Fund Transfers	3,166,897	3,488,298	3,436,165	3,504,419	2,797,500	2,055,671



Budget Categories by Percentage



\$3,700,910 Projected Budget Deficit –4/13/26

Additional Reductions in Expenses to be Finalized:

- Salary and Benefit Reductions through Attrition
- Reclassification of Nye ES Exterior Restoration Project from General Fund to Capital Projects Fund
- Estimated Additional Budgetary Cuts from Postponement of Curricular & Instruction and Replacement Technology Equipment
- Postponement of District-wide STEAM Program to 2027-28 School Year



How did we get here?



- Not raising real estate tax rates for 11 consecutive years
- Deferral of maintenance and update of our buildings
- Not reducing expenses while local source revenues and student enrollments were declining.
- Increases in health care plan costs.
- Increases in charter/cyber school enrollments.
- Increases in special education costs.

Budget Deficit Strategies



- Ongoing review of all open positions to identify potential staffing reductions through attrition due to decreasing enrollment.
- CCRES staffing program for para-professional positions.
- Benchmarking comparison of other LEAs to staffing levels, operational costs, etc.
- Outreach strategies to students attending charter /cyber-charter schools.
- Evaluate cost-sharing between funds. Pro-rata share of utilities, cafeteria equipment replacement and repairs to Cafeteria Fund.
- Explore health care consortium membership and establishment of Internal Service Fund.

Budget Unknowns



- State Funding Levels –Budgeting Proposed Amounts
- Federal Funding Levels
- 2026-27 Health Care Cost Projections –Update in May
- 2026-27 Insurance Premium Renewals –Update in May /June
- 2026-27 Charter School Enrollments /Costs
- ELD Negotiations Continue, Costs Not Determined

Next Steps...



- May 4th Meeting –Updated 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 ???

