


FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2020



President of the Board - Original Signature Required

Date 6/22/2020



Secretary of the Board - Original Signature Required

Date 6/22/2020



Chief School Administrator - Original Signature Required

Date 6/22/2020

Karen McConnell

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**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2020-2021 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Dauphin SD	COUNTY : Dauphin	AUN : 115221402
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2020-2021 (compared to 2019-2020)?

Yes ☒
No ☐

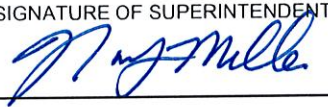
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$211876258
Ending Unassigned Fund Balance	\$12788968
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/22/2020
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Central Dauphin SD	County : Dauphin	AUN Number : 115221402
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/12/2020
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$1,411,129.00 Function 2800, Object 200: \$1,910,365.00</p>	<p>The Central Dauphin School District budgets its obligation for its retired employees medical, dental and vision expenses to the 2830/218 budgetary account code.</p>
8080	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Amount provided for potential shortfalls in revenue and future expenditures related to maintenance and growth. The Fund Balance provides financial stability and is within the range of budgeted expenditures as suggested in the PA SD Manual of Accounting.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The Central Dauphin School District has committed \$2,500,000 for PSERS retirement liabilities and \$3,686,009 for debt service expenditures.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The Central Dauphin School District has assigned \$4,000,000 for its OPEB liabilities.</p>

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	170,237	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,186,009	
0840 Assigned Fund Balance	4,000,000	
0850 Unassigned Fund Balance	12,788,968	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$22,974,977</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	140,958,744	
7000 Revenue from State Sources	51,188,458	
8000 Revenue from Federal Sources	3,315,010	
9000 Other Financing Sources	16,414,046	
Total Estimated Revenues And Other Financing Sources		<u>\$211,876,258</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$234,851,235</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	93,879,476
6112 Interim Real Estate Taxes	350,000
6113 Public Utility Realty Taxes	125,000
6114 Payments in Lieu of Current Taxes - State / Local	435,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	34,400,520
6150 Current Act 511 Taxes - Proportional Assessments	2,506,762
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,200,000
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	25,068
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,034,660
6910 Rentals	10,301
6960 Services Provided Other Local Governmental Units / LEAs	1,094,149
6990 Refunds and Other Miscellaneous Revenue	2,547,808
REVENUE FROM LOCAL SOURCES	\$140,958,744
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	19,305,409
7112 Basic Education Funding-Social Security	3,247,492
7160 Tuition for Orphans Subsidy	276,788
7271 Special Education funds for School-Aged Pupils	6,023,554
7311 Pupil Transportation Subsidy	3,132,011
7312 Nonpublic and Charter School Pupil Transportation Subsidy	621,775
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,072,601
7330 Health Services (Medical, Dental, Nurse, Act 25)	261,529
7340 State Property Tax Reduction Allocation	2,626,009
7505 Ready to Learn Block Grant	1,023,711
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	2,567
7820 State Share of Retirement Contributions	13,595,012
REVENUE FROM STATE SOURCES	\$51,188,458
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,004,454
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	367,560
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	176,712
8517 NCLB, Title IV - 21St Century Schools	146,321
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	594,963

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$3,315,010
OTHER FINANCING SOURCES	
9100 Sale of Bonds	5,145,844
9350 Enterprise Fund Transfers	249,829
9360 Internal Service Fund Transfers	10,846,170
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	172,203
OTHER FINANCING SOURCES	\$16,414,046
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	211,876,258

AUN: 115221402 Central Dauphin SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.1%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$93,879,476	
Amount of Tax Relief for Homestead Exclusions		<u>\$3,339,376</u>	
Total Approx. Tax Revenue:		\$97,218,852	
Approx. Tax Levy for Tax Rate Calculation:		\$103,934,222	
		Dauphin	Total
<hr/>			
2019-20 Data			
a. Assessed Value		\$6,092,462,860	\$6,092,462,860
b. Real Estate Mills		16.5672	
I. 2020-21 Data			
c. 2018 STEB Market Value		\$7,570,466,981	\$7,570,466,981
d. Assessed Value		\$6,165,605,138	\$6,165,605,138
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2019-20 Calculations			
f. 2019-20 Tax Levy		\$100,935,051	\$100,935,051
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy		\$100,935,051	\$100,935,051
(f Total * g)			
i. Base Mills Subject to Index		16.5672	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		93.32434%	93.32434%
k. Tax Levy Needed		\$103,934,222	\$103,934,222
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate		16.8571	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$103,934,222	\$103,934,222
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$100,594,846
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$93,879,476
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$93,879,476	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,339,376</u>	
Total Approx. Tax Revenue:	\$97,218,852	
Approx. Tax Levy for Tax Rate Calculation:	\$103,934,222	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.0807	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$105,312,852	\$105,312,852
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,929.00	
Number of Homestead/Farmstead Properties	24992	24992
Median Assessed Value of Homestead Properties		\$117,700

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$93,879,476
Amount of Tax Relief for Homestead Exclusions	<u>\$3,339,376</u>
Total Approx. Tax Revenue:	\$97,218,852
Approx. Tax Levy for Tax Rate Calculation:	\$103,934,222

	Dauphin	Total
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate \$0 \$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,626,009	Lowering RE Tax Rate \$0 \$2,626,009
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$713,367	\$713,367
Amount of Tax Relief from State/Local Sources		\$3,339,376

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Dauphin	6,165,605,138	16.8571	103,934,222				93.32434%	
Totals:				6,165,605,138	103,934,222	- 3,339,376 = 100,594,846 X	93.32434% =	93,879,476
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0			
6130	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6131	Current Act 1 Earned Income Taxes			1.500%	0.000%	34,400,520	34,400,520	
Total Current Taxpayer Relief Taxes – Proportional Assessments						34,400,520	34,400,520	
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						0	0	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0	0	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	2,506,762	2,506,762	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						2,506,762	2,506,762	
Total Act 511, Current Taxes							2,506,762	
Act 511 Tax Limit -->				7,570,466,981 X	12	90,845,604		
				Market Value	Mills	(511 Limit)		

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Dauphin	16.5672	16.8571	1.75%	Yes	3.1%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	92,881,175
1200 Special Programs - Elementary / Secondary	34,331,141
1300 Vocational Education	6,715,890
1400 Other Instructional Programs - Elementary / Secondary	1,832,570
1600 Adult Education Programs	989,878
Total Instruction	\$136,750,654
2000 Support Services	
2100 Support Services - Students	7,482,756
2200 Support Services - Instructional Staff	2,623,029
2300 Support Services - Administration	11,555,982
2400 Support Services - Pupil Health	2,611,150
2500 Support Services - Business	1,374,065
2600 Operation and Maintenance of Plant Services	15,237,105
2700 Student Transportation Services	10,809,905
2800 Support Services - Central	4,807,625
2900 Other Support Services	210,858
Total Support Services	\$56,712,475
3000 Operation of Non-Instructional Services	
3200 Student Activities	695,744
3300 Community Services	208,035
Total Operation of Non-Instructional Services	\$903,779
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	15,490,550
5200 Interfund Transfers - Out	2,018,800
Total Other Expenditures and Financing Uses	\$17,509,350
Total Estimated Expenditures and Other Financing Uses	\$211,876,258

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	48,663,489
200 Personnel Services - Employee Benefits	32,577,183
300 Purchased Professional and Technical Services	2,468,101
400 Purchased Property Services	30,887
500 Other Purchased Services	7,499,140
600 Supplies	1,641,075
800 Other Objects	1,300
Total Regular Programs - Elementary / Secondary	\$92,881,175
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,375,633
200 Personnel Services - Employee Benefits	10,425,795
300 Purchased Professional and Technical Services	2,333,008
400 Purchased Property Services	1,350
500 Other Purchased Services	6,915,761
600 Supplies	278,594
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$34,331,141
1300 <u>Vocational Education</u>	
500 Other Purchased Services	6,715,890
Total Vocational Education	\$6,715,890
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	779,815
200 Personnel Services - Employee Benefits	371,976
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	595,734
600 Supplies	10,045
Total Other Instructional Programs - Elementary / Secondary	\$1,832,570
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	989,878
Total Adult Education Programs	\$989,878
Total Instruction	\$136,750,654
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,130,091
200 Personnel Services - Employee Benefits	2,674,396
300 Purchased Professional and Technical Services	560,850
500 Other Purchased Services	8,225
600 Supplies	101,444
800 Other Objects	7,750
Total Support Services - Students	\$7,482,756
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,457,857
200 Personnel Services - Employee Benefits	947,622
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	62,200
500 Other Purchased Services	23,300
600 Supplies	125,050
800 Other Objects	3,000
Total Support Services - Instructional Staff	\$2,623,029
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	5,916,398
200 Personnel Services - Employee Benefits	4,137,263
300 Purchased Professional and Technical Services	1,272,612
400 Purchased Property Services	52,000
500 Other Purchased Services	31,000
600 Supplies	121,709
800 Other Objects	25,000
Total Support Services - Administration	\$11,555,982
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,463,926
200 Personnel Services - Employee Benefits	937,981
300 Purchased Professional and Technical Services	190,267
500 Other Purchased Services	1,950
600 Supplies	17,026
Total Support Services - Pupil Health	\$2,611,150
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	709,856
200 Personnel Services - Employee Benefits	504,309
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	500
500 Other Purchased Services	103,200
600 Supplies	7,500
800 Other Objects	3,700
Total Support Services - Business	\$1,374,065
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,951,129
200 Personnel Services - Employee Benefits	3,842,926
300 Purchased Professional and Technical Services	179,000
400 Purchased Property Services	2,436,200
500 Other Purchased Services	750,250
600 Supplies	3,074,600
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$15,237,105
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	304,238
200 Personnel Services - Employee Benefits	186,583

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	1,500
500	Other Purchased Services	9,792,093
600	Supplies	523,191
800	Other Objects	2,300
Total Student Transportation Services		\$10,809,905
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	1,411,129
200	Personnel Services - Employee Benefits	1,910,365
300	Purchased Professional and Technical Services	450,000
400	Purchased Property Services	271,000
500	Other Purchased Services	10,101
600	Supplies	752,030
800	Other Objects	3,000
Total Support Services - Central		\$4,807,625
2900 <u>Other Support Services</u>		
100	Personnel Services - Salaries	36,721
200	Personnel Services - Employee Benefits	31,258
500	Other Purchased Services	142,879
Total Other Support Services		\$210,858
Total Support Services		\$56,712,475
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	581,473
200	Personnel Services - Employee Benefits	48,121
300	Purchased Professional and Technical Services	5,000
500	Other Purchased Services	46,000
600	Supplies	15,150
Total Student Activities		\$695,744
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	120,000
200	Personnel Services - Employee Benefits	11,635
600	Supplies	22,000
800	Other Objects	54,400
Total Community Services		\$208,035
Total Operation of Non-Instructional Services		\$903,779
5000 <u>Other Expenditures and Financing Uses</u>		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	5,583,580
900	Other Uses of Funds	9,906,970
Total Debt Service / Other Expenditures and Financing Uses		\$15,490,550
5200 <u>Interfund Transfers - Out</u>		
900	Other Uses of Funds	2,018,800

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$2,018,800
Total Other Expenditures and Financing Uses	\$17,509,350
TOTAL EXPENDITURES	\$211,876,258

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Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	30,000,000	27,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	4,500,000	3,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	17,000,000	6,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	450,000	350,000
Other Agency Fund	205,000	200,000
Permanent Fund		
Total Cash and Short-Term Investments	\$52,155,000	\$37,550,000

Long-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$52,155,000	\$37,550,000

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	143,174,945	136,044,945
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	4,300,000	4,350,000
0550 Authority Lease Obligations	6,922,787	6,179,592
0560 Other Post-Employment Benefits (OPEB)	29,000,000	30,000,000
0599 Other Noncurrent Liabilities	277,000,000	277,000,000
Total General Fund	\$460,397,732	\$453,574,537
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2020-2021 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$460,397,732	\$453,574,537	

LEA : 115221402 Central Dauphin SD

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	30,000,000	30,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	225,000	25,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,600,000	1,600,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$32,175,000	\$32,875,000
TOTAL INDEBTEDNESS	\$492,572,732	\$486,449,537

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Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	922,801	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$922,801	
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services	500	
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$500	
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$923,301	

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction			
1100 <u>Regular Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Regular Programs - Elementary / Secondary			
1200 <u>Special Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Special Programs - Elementary / Secondary			
1300 <u>Vocational Education</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Vocational Education			
1400 <u>Other Instructional Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries		577,385	
200 Personnel Services - Employee Benefits		326,371	
300 Purchased Professional and Technical Services		5,000	
400 Purchased Property Services			
500 Other Purchased Services		4,000	
600 Supplies		10,045	
700 Property			
800 Other Objects			
Total Other Instructional Programs - Elementary / Secondary		\$922,801	
1500 <u>Nonpublic School Programs</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Nonpublic School Programs			
1600 <u>Adult Education Programs</u>			
100	Personnel Services - Salaries		
200	Personnel Services - Employee Benefits		
300	Purchased Professional and Technical Services		
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Adult Education Programs			
1700 <u>Higher Education Programs for Secondary Students</u>			
500	Other Purchased Services		
600	Supplies		
Total Higher Education Programs for Secondary Students			
1800 <u>Pre-Kindergarten</u>			
100	Personnel Services - Salaries		
200	Personnel Services - Employee Benefits		
300	Purchased Professional and Technical Services		
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Pre-Kindergarten			
Total Instruction		\$922,801	
2000 Support Services			
2100 <u>Support Services - Students</u>			
100	Personnel Services - Salaries		
200	Personnel Services - Employee Benefits		
300	Purchased Professional and Technical Services		
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Support Services - Students			
2200 <u>Support Services - Instructional Staff</u>			
100	Personnel Services - Salaries		
200	Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff		
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration		
2400 <u>Support Services - Pupil Health</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Pupil Health		
2500 <u>Support Services - Business</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business		
2600 <u>Operation and Maintenance of Plant Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		500
600 Supplies		
700 Property		
800 Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services	\$500	
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services		
2800 <u>Support Services - Central</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central		
2900 <u>Other Support Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	\$500	
TOTAL EXPENDITURES	\$923,301	

	<u>Nonspecial Education</u>	<u>Special Education</u>
8000 Revenue from Federal Sources		
Total Revenue from Federal Sources	\$83,951	\$0
TOTAL REVENUES	\$83,951	\$0

	<u>Nonspecial Education</u>	<u>Special Education</u>
8000 Revenue from Federal Sources		
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	83,951	0
Total Revenue from Federal Sources	\$83,951	\$0
TOTAL REVENUES	\$83,951	\$0

Account Description	Amounts
0810 Nonspendable Fund Balance	170,237
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,186,009
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	12,788,968
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,974,977
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$23,145,214