

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/27/2023

President of the Board - Original Signature Required  
COURT APPOINTED RECEIVER

*Don A. Shucki, Ed.D.*

Date

06/28/2023

Secretary of the Board - Original Signature Required

*Antonia Patton*

Date

6/28/23

Chief School Administrator - Original Signature Required

*[Signature]*

Date

6/28/23

Marcia Stokes

Contact Person

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**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Harrisburg City SD	COUNTY : Dauphin	AUN : 115222752
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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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2023-2024 (compared to 2022-2023 )?

Yes ☒  
No ☐


If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$218594891
Ending Unassigned Fund Balance	\$17400000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.95%

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 6/28/23
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DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Harrisburg City SD	County : Dauphin	AUN Number : 115222752
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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 COURT APPOINTED RECEIVER	DATE 06/28/2023
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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>
5390	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 1800, Object 100: \$335,324.00 Function 1800, Object 200: \$337,320.00	This includes 4 teachers and 4 paraprofessionals. The benefit package of the 4 paraprofessionals exceeds their total salary expense. This is driven primarily by the cost of family health insurance.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve represents approximately 1% of the budget is used for contingencies
8080	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.	Per the Recovery Plan, growth in fund balance is required for the long term fiscal stability of the district and to meet cash flow needs without short term borrowing.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund balance for Athletics
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Per the Recovery Plan, growth in fund balance is required for long term fiscal stability of the district and will be assigned to specific future needs.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	4,025,778	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	500,000	
0840 Assigned Fund Balance	1,900,000	
0850 Unassigned Fund Balance	17,400,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$19,800,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	61,453,916	
7000 Revenue from State Sources	110,577,886	
8000 Revenue from Federal Sources	46,563,089	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$218,594,891</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$238,394,891</u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	40,589,364
6113 Public Utility Realty Taxes	55,000
6114 Payments in Lieu of Current Taxes - State / Local	1,914,500
6140 Current Act 511 Taxes - Flat Rate Assessments	1,294,410
6150 Current Act 511 Taxes - Proportional Assessments	8,053,782
6400 Delinquencies on Taxes Levied / Assessed by the LEA	6,131,026
6500 Earnings on Investments	1,325,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,325,506
6910 Rentals	80,328
6920 Contributions and Donations from Private Sources	275,000
6940 Tuition from Patrons	85,000
6990 Refunds and Other Miscellaneous Revenue	275,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$61,453,916</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	77,188,642
7112 Basic Education Funding-Social Security	2,788,673
7271 Special Education funds for School-Aged Pupils	7,750,147
7292 Pre-K Counts	680,000
7299 Program Revenues Not Listed Previously in the 7200 Series	100,000
7311 Pupil Transportation Subsidy	1,560,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	510,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,194,390
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	3,499,438
7360 Safe Schools	184,766
7505 Ready to Learn Block Grant	1,807,251
7820 State Share of Retirement Contributions	12,214,579
<b>REVENUE FROM STATE SOURCES</b>	<b>\$110,577,886</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	35,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	8,629,883
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	497,430

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8516 Title III - Language Instruction for English Learners and Immigrant Students	233,854
8517 Title IV - 21st Century Schools	514,740
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	103,395
8732 ARRA - Qualified School Construction Bonds (QSCB)	418,787
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	33,000,000
8751 ARP ESSER Learning Loss	2,000,000
8752 ARP ESSER Summer Programs	250,000
8753 ARP ESSER Afterschool Programs	210,000
8755 ARP ESSER Emergency Relief for Other Educational Entities	70,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$46,563,089</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>218,594,891</b>

Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$40,589,364	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,499,438</u>	
Total Approx. Tax Revenue:	\$44,088,802	
Approx. Tax Levy for Tax Rate Calculation:	\$49,655,185	
	Dauphin	Total

2022-23 Data		
a. Assessed Value	\$1,626,740,811	\$1,626,740,811
b. Real Estate Mills	30.7800	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,204,516,696	\$2,204,516,696
d. Assessed Value	\$1,613,228,890	\$1,613,228,890
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$50,071,082	\$50,071,082
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$50,071,082	\$50,071,082
(f Total * g)		
i. Base Mills Subject to Index	30.7800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	87.94000%	87.94000%
k. Tax Levy Needed	\$49,655,185	\$49,655,185
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	30.7800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,655,185	\$49,655,185
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,155,747
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$40,589,364
(n * Est. Pct. Collection)		



Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$40,589,364	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,499,438</u>	
Total Approx. Tax Revenue:	\$44,088,802	
Approx. Tax Levy for Tax Rate Calculation:	\$49,655,185	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.6883	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,733,710	\$52,733,710
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	\$20,496.00	
Number of Homestead/Farmstead Properties	5561	5561
Median Assessed Value of Homestead Properties		\$54,600

Act 1 Index (current): 6.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$40,589,364
Amount of Tax Relief for Homestead Exclusions	<u>\$3,499,438</u>
Total Approx. Tax Revenue:	\$44,088,802
Approx. Tax Levy for Tax Rate Calculation:	\$49,655,185
	Dauphin
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,499,438	Lowering RE Tax Rate	\$0	\$3,499,438
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,499,438

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>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>				<u>Percent Collected</u>		
Dauphin	1,613,228,890	30.7800	49,655,185				87.94000%		
<b>Totals:</b>	<b>1,613,228,890</b>		<b>49,655,185</b>	-	3,499,438	=	46,155,747	X	87.94000% = 40,589,364
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
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			\$120.00	\$0.00	1,059,127	1,059,127		
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	235,283	235,283		
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		
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>1,294,410</b>	<b>1,294,410</b>		
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			0.500%	0.000%	4,860,291	4,860,291		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	883,664	883,664		
6154	Current Act 511 Amusement Taxes			5.000%	0.000%	254,178	254,178		
6155	Current Act 511 Business Privilege Taxes			1.0000	0.000	1	1		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.7500	0.000	2,055,648	2,055,648		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>8,053,782</b>	<b>8,053,782</b>		
<b>Total Act 511, Current Taxes</b>							<b>9,348,192</b>		
<b>Act 511 Tax Limit --&gt;</b>					<b>2,204,516,696</b>	<b>X</b>	<b>12</b>	<b>26,454,200</b>	
					<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>	

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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Dauphin	30.7800	30.7800	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate	\$120.00	\$120.00	0.00%	Yes	6.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.2%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	6.2%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	6.2%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	6.2%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	70,730,223
1200 Special Programs - Elementary / Secondary	33,915,196
1300 Vocational Education	3,295,377
1400 Other Instructional Programs - Elementary / Secondary	3,563,403
1500 Nonpublic School Programs	363,978
1600 Adult Education Programs	387,162
1800 Pre-Kindergarten	816,012
<b>Total Instruction</b>	<b>\$113,071,351</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	6,101,552
2200 Support Services - Instructional Staff	7,053,202
2300 Support Services - Administration	10,434,712
2400 Support Services - Pupil Health	2,706,985
2500 Support Services - Business	1,957,221
2600 Operation and Maintenance of Plant Services	14,311,154
2700 Student Transportation Services	5,280,105
2800 Support Services - Central	5,416,514
2900 Other Support Services	39,125
<b>Total Support Services</b>	<b>\$53,300,570</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,165,277
3300 Community Services	983,432
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,148,709</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	25,669,939
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$25,669,939</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	19,326,931
5200 Interfund Transfers - Out	2,337,606
5900 Budgetary Reserve	2,739,785
<b>Total Other Expenditures and Financing Uses</b>	<b>\$24,404,322</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$218,594,891</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	27,960,703
200 Personnel Services - Employee Benefits	19,353,940
300 Purchased Professional and Technical Services	6,192,468
400 Purchased Property Services	1,996
500 Other Purchased Services	13,458,429
600 Supplies	3,761,187
800 Other Objects	1,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$70,730,223</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,341,900
200 Personnel Services - Employee Benefits	7,548,987
300 Purchased Professional and Technical Services	2,259,500
500 Other Purchased Services	14,371,839
600 Supplies	317,970
800 Other Objects	75,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$33,915,196</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	3,295,377
<b>Total Vocational Education</b>	<b>\$3,295,377</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	418,819
200 Personnel Services - Employee Benefits	189,310
500 Other Purchased Services	2,955,274
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$3,563,403</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	363,978
<b>Total Nonpublic School Programs</b>	<b>\$363,978</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	387,162
<b>Total Adult Education Programs</b>	<b>\$387,162</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	335,324
200 Personnel Services - Employee Benefits	337,320
300 Purchased Professional and Technical Services	600
500 Other Purchased Services	1,800
600 Supplies	140,968
<b>Total Pre-Kindergarten</b>	<b>\$816,012</b>
<b>Total Instruction</b>	<b>\$113,071,351</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	3,339,746
200 Personnel Services - Employee Benefits	2,412,594
300 Purchased Professional and Technical Services	73,000
500 Other Purchased Services	16,462
600 Supplies	244,050
800 Other Objects	15,700
<b>Total Support Services - Students</b>	<b>\$6,101,552</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	3,220,732
200 Personnel Services - Employee Benefits	2,681,425
300 Purchased Professional and Technical Services	218,170
500 Other Purchased Services	51,400
600 Supplies	880,750
800 Other Objects	725
<b>Total Support Services - Instructional Staff</b>	<b>\$7,053,202</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	4,858,890
200 Personnel Services - Employee Benefits	3,275,243
300 Purchased Professional and Technical Services	1,616,000
500 Other Purchased Services	326,450
600 Supplies	167,400
800 Other Objects	190,729
<b>Total Support Services - Administration</b>	<b>\$10,434,712</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,459,935
200 Personnel Services - Employee Benefits	1,015,950
300 Purchased Professional and Technical Services	206,400
500 Other Purchased Services	500
600 Supplies	24,200
<b>Total Support Services - Pupil Health</b>	<b>\$2,706,985</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	950,404
200 Personnel Services - Employee Benefits	742,817
300 Purchased Professional and Technical Services	119,500
400 Purchased Property Services	3,700
500 Other Purchased Services	14,500
600 Supplies	119,800
800 Other Objects	6,500
<b>Total Support Services - Business</b>	<b>\$1,957,221</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,581,782
200 Personnel Services - Employee Benefits	1,817,653
300 Purchased Professional and Technical Services	1,233,754
400 Purchased Property Services	5,687,425
500 Other Purchased Services	658,940

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<u>Description</u>	<u>Amount</u>
600 Supplies	2,195,800
700 Property	128,800
800 Other Objects	7,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$14,311,154</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	134,475
200 Personnel Services - Employee Benefits	104,183
300 Purchased Professional and Technical Services	116,000
500 Other Purchased Services	4,559,647
600 Supplies	365,800
<b>Total Student Transportation Services</b>	<b>\$5,280,105</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	2,178,850
200 Personnel Services - Employee Benefits	1,428,803
300 Purchased Professional and Technical Services	1,037,761
400 Purchased Property Services	111,000
500 Other Purchased Services	119,550
600 Supplies	533,450
800 Other Objects	7,100
<b>Total Support Services - Central</b>	<b>\$5,416,514</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	39,125
<b>Total Other Support Services</b>	<b>\$39,125</b>
<b>Total Support Services</b>	<b>\$53,300,570</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	527,013
200 Personnel Services - Employee Benefits	296,877
300 Purchased Professional and Technical Services	39,900
400 Purchased Property Services	55,300
500 Other Purchased Services	154,850
600 Supplies	79,337
800 Other Objects	12,000
<b>Total Student Activities</b>	<b>\$1,165,277</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	566,970
200 Personnel Services - Employee Benefits	368,962
600 Supplies	47,500
<b>Total Community Services</b>	<b>\$983,432</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,148,709</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	620,200



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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	24,049,739
600 Supplies	500,000
700 Property	500,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$25,669,939</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$25,669,939</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	8,227,618
900 Other Uses of Funds	11,099,313
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$19,326,931</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	2,337,606
<b>Total Interfund Transfers - Out</b>	<b>\$2,337,606</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	2,739,785
<b>Total Budgetary Reserve</b>	<b>\$2,739,785</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$24,404,322</b>
<b>TOTAL EXPENDITURES</b>	<b>\$218,594,891</b>

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	35,000,000	36,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	125,000	125,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	24,000,000	24,000,000
Other Capital Projects Fund		
Debt Service Fund	585,000	585,000
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,500,000	2,000,000
Private Purpose Trust Fund	100,000	100,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$63,310,000	\$63,810,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$63,310,000	\$63,810,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	218,512,220	207,987,220
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	2,842,299	2,900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	12,137,732	13,000,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$233,492,251</b>	<b>\$223,887,220</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	14,364	15,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	184,519	185,000
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$198,883</b>	<b>\$200,000</b>
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$233,691,134</b>	<b>\$224,087,220</b>



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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	17,000,000	17,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		250,000
Capital Reserve Fund - § 1431	250,000	250,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	250,000	250,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$17,750,000	\$18,500,000
TOTAL INDEBTEDNESS	\$251,441,134	\$242,587,220

Account Description	Amounts
0810 Nonspendable Fund Balance	4,025,778
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	1,900,000
0850 Unassigned Fund Balance	17,400,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,800,000
5900 Budgetary Reserve	2,739,785
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,565,563