

LEA Name : Harrisburg City SD

Class : 2

AUN Number : 115222752

County : Dauphin

## FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

### General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/27/2022

*Lori A. Swicki, Ed.D*

President of the Board - Original Signature Required

COURT APPOINTED RECEIVER

*Gabea Drayton*

Secretary of the Board - Original Signature Required

*MS*

Chief School Administrator - Original Signature Required

Marcia Stokes

Contact Person

mstokes@hbgsd.us

Email Address

*06/27/2022*

Date

*6/27/2022*

Date

6/27/2022

Date

(717)703-4130

Extn :

Telephone

Extension

# **CERTIFICATION OF ESTIMATED ENDING FUND BALANCE** **FROM 2022-2023 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 2022-2023 (compared to 2021-2022 )?

Yes      ☒  
No


If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$223890348
Ending Unassigned Fund Balance	\$17215213
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.68%

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 6/27/2022
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Harrisburg City SD	<b>County :</b> Dauphin	<b>AUN Number :</b> 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.

<b>SIGNATURE OF SCHOOL-BOARD PRESIDENT</b> <i>Court Appointed Receiver</i>	<b>DATE</b> <i>06/27/2022</i>
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5300	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2600, Object 100: \$2,370,286.00 Function 2600, Object 200: \$2,376,415.00</p>	<p>The costs of employee benefits are now exceeding the wages for some of the lower paid position. In the 2600 functional areas these are the safety monitors &amp; custodians. The employer cost of family health coverage at \$27,145 and PSERS at 35.26%.</p>
5360	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 3300, Object 100: \$571,043.00 Function 3300, Object 200: \$629,639.00</p>	<p>The costs of employee benefits are now exceeding the wages for some of the lower paid position. In the 3300 functional areas these are the family engagement specialists. The employer cost of family health coverage at \$27,145 and PSERS at 35.26%.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Budgetary Reserve representing less about 1/2 of a percent of the budget is used for contingencies.</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>Per Recovery Plan, growth in fund balance required for the long term fiscal stability of the district and meet cash flow needs without short term borrowing</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>Committed Fund Balance for Athletics</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>Per Recovery Plan, growth in fund balance required for the long term fiscal stability of the district and will be assigned to specific future needs.</p>

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	1,595,753	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	500,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	35,020,370	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$35,520,370</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	60,902,267	
7000 Revenue from State Sources	100,584,573	
8000 Revenue from Federal Sources	62,403,508	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$223,890,348</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$259,410,718</u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	40,950,817
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	1,217,606
6150 Current Act 511 Taxes - Proportional Assessments	7,082,056
6400 Delinquencies on Taxes Levied / Assessed by the LEA	6,756,346
6500 Earnings on Investments	265,000
6700 Revenues from LEA Activities	44,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,407,942
6910 Rentals	104,000
6920 Contributions and Donations from Private Sources	300,000
6960 Services Provided Other Local Governmental Units / LEAs	215,000
6970 Services Provided Other Funds	15,000
6990 Refunds and Other Miscellaneous Revenue	575,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$60,902,267</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	68,727,948
7112 Basic Education Funding-Social Security	2,675,136
7271 Special Education funds for School-Aged Pupils	6,911,705
7292 Pre-K Counts	148,750
7299 Program Revenues Not Listed Previously in the 7200 Series	350,000
7311 Pupil Transportation Subsidy	1,375,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	565,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,186,699
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	3,497,899
7505 Ready to Learn Block Grant	1,807,251
7820 State Share of Retirement Contributions	12,239,185
<b>REVENUE FROM STATE SOURCES</b>	<b>\$100,584,573</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	35,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	8,843,228
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	595,625
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	233,854

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 NCLB, Title IV - 21St Century Schools	511,461
8732 ARRA - Qualified School Construction Bonds (QSCB)	418,787
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	14,414,507
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	33,814,867
8751 ARP ESSER Learning Loss	1,215,000
8752 ARP ESSER Summer Programs	482,575
8753 ARP ESSER Afterschool Programs	595,000
8755 ARP ESSER Emergency Relief for Other Educational Entities	143,604
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$62,403,508</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>223,890,348</b>

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$40,950,817	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,502,194</u>	
Total Approx. Tax Revenue:	\$44,453,011	
Approx. Tax Levy for Tax Rate Calculation:	\$50,071,082	
	Dauphin	Total

2021-22 Data		
a. Assessed Value	\$1,627,659,312	\$1,627,659,312
b. Real Estate Mills	29.7800	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,211,889,679	\$2,211,889,679
d. Assessed Value	\$1,626,740,811	\$1,626,740,811
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$48,471,694	\$48,471,694
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$48,471,694	\$48,471,694
(f Total * g)		
i. Base Mills Subject to Index	29.7800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	87.93600%	87.93600%
k. Tax Levy Needed	\$50,071,082	\$50,071,082
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	30.7800	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$50,071,082	\$50,071,082
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,568,888
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$40,950,817
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$40,950,817	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,502,194</u>	
Total Approx. Tax Revenue:	\$44,453,011	
Approx. Tax Levy for Tax Rate Calculation:	\$50,071,082	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	31.2987	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$50,914,873	\$50,914,873
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	\$20,285.52	
Number of Homestead/Farmstead Properties	5609	5609
Median Assessed Value of Homestead Properties		\$54,500

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$40,950,817
Amount of Tax Relief for Homestead Exclusions	<u>\$3,502,194</u>
Total Approx. Tax Revenue:	\$44,453,011
Approx. Tax Levy for Tax Rate Calculation:	\$50,071,082
	Dauphin
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,497,899	Lowering RE Tax Rate	\$0	\$3,497,899
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,295			\$4,295
Amount of Tax Relief from State/Local Sources				\$3,502,194

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	1,626,740,811	30.7800	50,071,082				87.93600%		
Totals:	1,626,740,811		50,071,082	-	3,502,194	=	46,568,888	X	87.93600% = 40,950,817
				<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		989,716	989,176
6143	Current Act 511 Local Services Taxes			\$5.00		\$0.00		228,430	228,430
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								1,218,146	1,217,606
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%		3,950,996	3,950,996
6152	Current Act 511 Occupation Taxes			0.000		0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		841,585	841,585
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		2,035,296	2,035,296
6159	Current Act 511 Taxes, Other Proportional Assessments			0		0		0	0
Total Current Act 511 Taxes– Proportional Assessments								7,082,056	7,082,056
Total Act 511, Current Taxes									8,299,662
Act 511 Tax Limit -->						2,211,889,679 X		12	26,542,676
						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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Dauphin	29.7800	30.7800	3.36%	Yes	5.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate	\$120.00	\$120.00	0.00%	Yes	5.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	5.1%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	5.1%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	5.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	80,728,445
1200 Special Programs - Elementary / Secondary	32,835,557
1300 Vocational Education	3,731,190
1400 Other Instructional Programs - Elementary / Secondary	3,861,250
1500 Nonpublic School Programs	369,000
1600 Adult Education Programs	377,719
1800 Pre-Kindergarten	185,455
<b>Total Instruction</b>	<b>\$122,088,616</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	7,307,848
2200 Support Services - Instructional Staff	6,022,725
2300 Support Services - Administration	9,320,501
2400 Support Services - Pupil Health	2,434,974
2500 Support Services - Business	1,630,067
2600 Operation and Maintenance of Plant Services	14,065,218
2700 Student Transportation Services	5,875,606
2800 Support Services - Central	6,037,125
2900 Other Support Services	39,000
<b>Total Support Services</b>	<b>\$52,733,064</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,058,701
3300 Community Services	1,236,282
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,294,983</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	26,650,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$26,650,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	18,857,646
5900 Budgetary Reserve	1,266,039
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,123,685</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$223,890,348</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	32,200,366
200 Personnel Services - Employee Benefits	22,764,468
300 Purchased Professional and Technical Services	5,205,457
400 Purchased Property Services	15,059
500 Other Purchased Services	13,803,974
600 Supplies	6,737,849
800 Other Objects	1,272
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$80,728,445</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,905,056
200 Personnel Services - Employee Benefits	6,923,857
300 Purchased Professional and Technical Services	4,104,701
500 Other Purchased Services	12,220,243
600 Supplies	171,700
700 Property	400,000
800 Other Objects	110,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$32,835,557</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	3,731,190
<b>Total Vocational Education</b>	<b>\$3,731,190</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	483,975
200 Personnel Services - Employee Benefits	227,275
500 Other Purchased Services	3,150,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$3,861,250</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	369,000
<b>Total Nonpublic School Programs</b>	<b>\$369,000</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	377,719
<b>Total Adult Education Programs</b>	<b>\$377,719</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	84,505
200 Personnel Services - Employee Benefits	84,300
300 Purchased Professional and Technical Services	2,900
600 Supplies	13,750
<b>Total Pre-Kindergarten</b>	<b>\$185,455</b>
<b>Total Instruction</b>	<b>\$122,088,616</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	4,032,148
200 Personnel Services - Employee Benefits	3,059,475
300 Purchased Professional and Technical Services	156,000
500 Other Purchased Services	7,200
600 Supplies	51,525
800 Other Objects	1,500
<b>Total Support Services - Students</b>	<b>\$7,307,848</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,671,847
200 Personnel Services - Employee Benefits	2,260,028
300 Purchased Professional and Technical Services	792,300
500 Other Purchased Services	1,100
600 Supplies	297,450
<b>Total Support Services - Instructional Staff</b>	<b>\$6,022,725</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	4,243,138
200 Personnel Services - Employee Benefits	3,057,016
300 Purchased Professional and Technical Services	1,469,900
500 Other Purchased Services	225,062
600 Supplies	136,220
800 Other Objects	189,165
<b>Total Support Services - Administration</b>	<b>\$9,320,501</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,065,538
200 Personnel Services - Employee Benefits	732,686
300 Purchased Professional and Technical Services	619,000
500 Other Purchased Services	400
600 Supplies	17,350
<b>Total Support Services - Pupil Health</b>	<b>\$2,434,974</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	806,959
200 Personnel Services - Employee Benefits	606,658
300 Purchased Professional and Technical Services	102,000
400 Purchased Property Services	14,750
500 Other Purchased Services	12,000
600 Supplies	79,200
800 Other Objects	8,500
<b>Total Support Services - Business</b>	<b>\$1,630,067</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,370,286
200 Personnel Services - Employee Benefits	2,376,415
300 Purchased Professional and Technical Services	1,133,300
400 Purchased Property Services	4,741,250
500 Other Purchased Services	735,467
600 Supplies	2,431,500

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<u>Description</u>	<u>Amount</u>
700 Property	270,000
800 Other Objects	7,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$14,065,218</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	213,958
200 Personnel Services - Employee Benefits	124,244
300 Purchased Professional and Technical Services	61,000
500 Other Purchased Services	5,002,054
600 Supplies	474,350
<b>Total Student Transportation Services</b>	<b>\$5,875,606</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,899,179
200 Personnel Services - Employee Benefits	1,303,746
300 Purchased Professional and Technical Services	788,500
400 Purchased Property Services	111,000
500 Other Purchased Services	112,400
600 Supplies	1,549,700
700 Property	250,000
800 Other Objects	22,600
<b>Total Support Services - Central</b>	<b>\$6,037,125</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	39,000
<b>Total Other Support Services</b>	<b>\$39,000</b>
<b>Total Support Services</b>	<b>\$52,733,064</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	461,858
200 Personnel Services - Employee Benefits	253,053
300 Purchased Professional and Technical Services	40,350
400 Purchased Property Services	44,400
500 Other Purchased Services	145,050
600 Supplies	61,590
700 Property	40,000
800 Other Objects	12,400
<b>Total Student Activities</b>	<b>\$1,058,701</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	571,043
200 Personnel Services - Employee Benefits	629,639
500 Other Purchased Services	4,500
600 Supplies	30,600
800 Other Objects	500
<b>Total Community Services</b>	<b>\$1,236,282</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,294,983</b>



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<u>Description</u>	<u>Amount</u>
<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	150,000
400 Purchased Property Services	26,500,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$26,650,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$26,650,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	8,148,333
900 Other Uses of Funds	10,709,313
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$18,857,646</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,266,039
<b>Total Budgetary Reserve</b>	<b>\$1,266,039</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,123,685</b>
<b>TOTAL EXPENDITURES</b>	<b>\$223,890,348</b>

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	52,976,000	54,500,000
Public Purpose (Expendable) Trust Fund	117,393	118,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	205,578	206,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	331,776	2,000,000
Other Capital Projects Fund		
Debt Service Fund	38,941,000	38,941,000
Food Service / Cafeteria Operations Fund	226,000	226,000
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		
Permanent Fund		
Total Cash and Short-Term Investments	\$92,797,747	\$95,991,000

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$92,797,747	\$95,991,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	247,937,644	228,647,220
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,104,950	3,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,675,265	13,757,136
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$264,717,859</b>	<b>\$245,904,356</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<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-Purchase 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-Purchase 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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase 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>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	13,123	15,000
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$13,123</b>	<b>\$15,000</b>
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase 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>\$264,730,982</b>	<b>\$245,919,356</b>	



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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	18,824,645	18,750,443
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		
Permanent Fund		
Total Short-Term Payables	\$18,824,645	\$18,750,443
TOTAL INDEBTEDNESS	\$283,555,627	\$264,669,799

Account Description	Amounts
0810 Nonspendable Fund Balance	1,595,753
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	17,805,157
0850 Unassigned Fund Balance	17,215,213
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$35,520,370
5900 Budgetary Reserve	1,266,039
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$38,382,162