

Harrisburg School District
General Fund Proposed Final Budget
2023-2024
May 23, 2023



HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2023-2024

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HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2023-2024

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Budget Summary

The General Fund Proposed Final Budget for the 2023-2024 fiscal year totals \$219,880,525. This budget is a \$7,535,492 (3.31%) decrease from the 2022-2023 budget of \$227,416,017. The large decrease is due mainly to the end of ESSER II. This proposed final budget is balanced.

A. Expenditures

The largest expenditure is Personnel Salaries and Benefits representing approximately 45% of the district's budget. The second largest expenditure is Other Purchased Services at 18% of the district's budget, driven mainly by charter school tuition payments. The third largest expenditure is Property Services at 13%, driven mainly by the renovation of Steele Elementary and HVAC replacement projects through the ESSER III grant funds.

B. Revenues

This budget shows a decrease in revenues reflecting the end of some of the federal funds provided to schools for COVID-19 impacts. Total expected real estate collection has been estimated at 87.936% based on historical trends.

Revenue from local sources shows a 1 mill increase for real property taxes. There has been a decline in Taxable Assessed Values for the past 3 years. The 1 mill increase will generate approximately \$1.4 million, which is being earmarked for the future of the William Penn property. Total local revenues reflect a slight increase driven by the property tax increase and higher interest earnings. The overall revenue from state sources is expected to increase by 5.23%, this is largely due to the increase in the Basic Education Funding (BEF) proposed by the Governor. The district is estimating a 5.8% increase in BEF and a 4.3% increase in SEF based on a historical 9 year average increase. Federal revenue is expected to decrease by 32.3% because of the end of some of the ESSER Grants awarded to the district. The ESSER/ARP funds are one-time awards will not be a source of reoccurring revenue for the district.

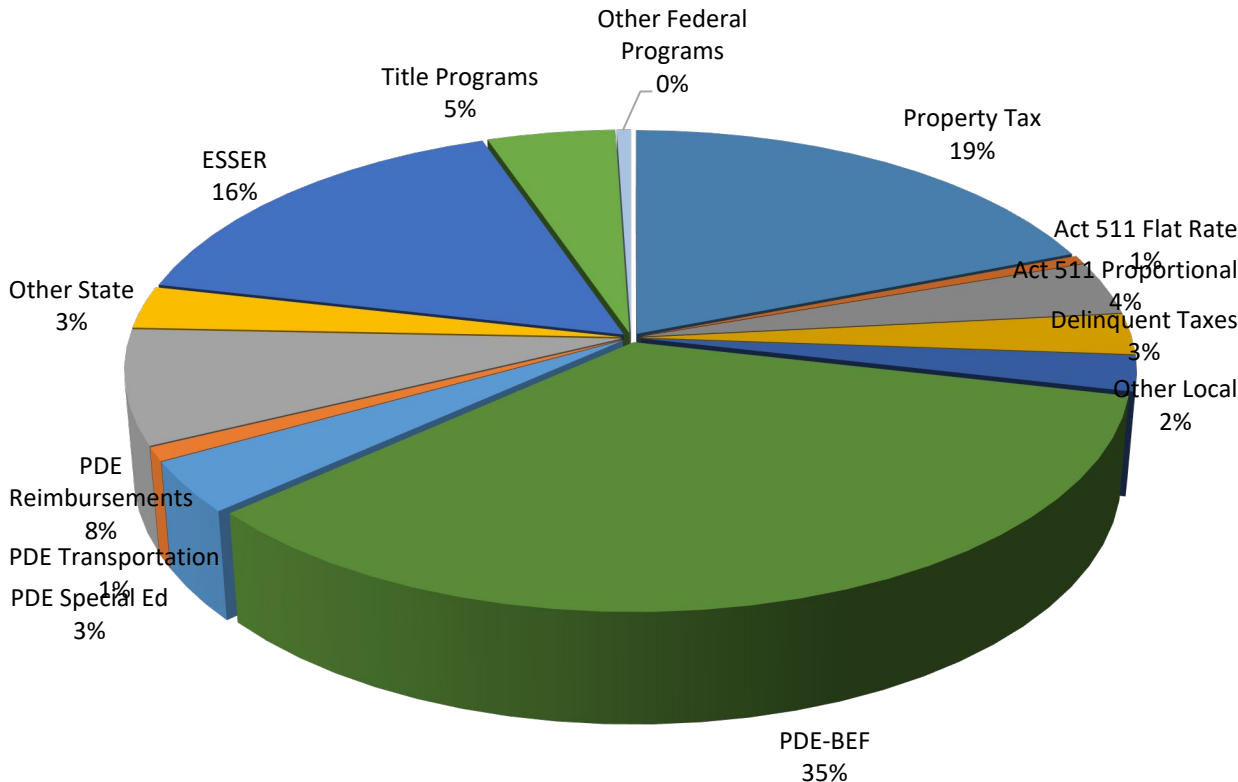
HARRISBURG SCHOOL DISTRICT
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C. Summary of Budget-5 Year Comparison

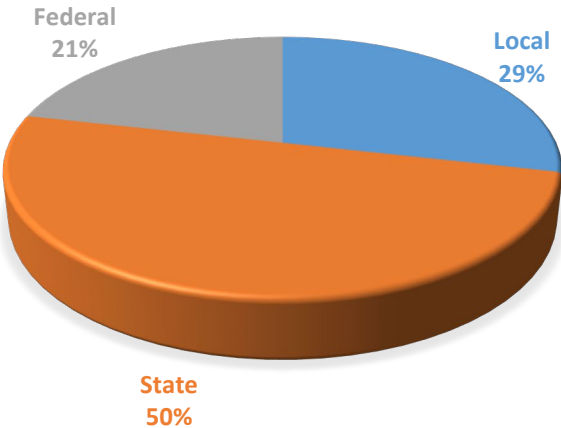
	2019-20	2020-21	2021-22	2022-23 Budget	2023-24	2023-24
<u>REVENUE</u>	AFR	AFR	AFR	PDE 2028	Proposed	Proposed Final
<u>Mill Rate</u>	29.7800	29.7800	29.7800	30.7800	31.7800	1.0000
6000 Local Sources	\$60,629,674	\$61,079,981	\$61,658,605	\$60,902,267	\$62,855,562	\$1,953,295
7000 State Sources	80,877,538	81,597,077	91,419,529	104,110,242	109,857,990	\$5,747,748
8000 Federal Sources	9,813,975	16,673,580	26,773,280	62,403,508	47,166,973	(\$15,236,535)
9000 Other Revenue	0	0	0	0	0	\$0
Total Revenue	\$151,321,187	\$159,350,638	\$179,851,414	\$227,416,017	\$219,880,525	(\$7,535,492)
<u>EXPENDITURES</u>						
1100 Regular Instruction Programs	\$51,433,627	\$56,903,558	\$60,664,370	\$80,728,445	\$72,350,659	(\$8,377,786)
1200 Special Instruction Programs	27,710,754	25,188,582	27,152,493	32,835,557	33,663,463	\$827,906
1300 Vocational Education Programs	3,883,693	4,060,983	3,819,274	3,731,190	3,295,377	(\$435,813)
1400 Other Instructional Programs	3,423,983	2,574,054	2,933,524	3,861,250	3,563,403	(\$297,847)
1500 Non-Public School Programs	281,419	281,943	391,179	369,000	363,978	(\$5,022)
1600 Adult Education Programs	556,749	366,718	377,719	377,719	387,162	\$9,443
1800 Pre-Kindergarten	172,355	146,500	149,021	185,455	816,012	\$630,557
2100 Support Services -Students	5,273,952	4,660,281	4,595,738	7,307,848	6,101,553	(\$1,206,295)
2200 Support Services – Instructional Staff	4,254,583	4,820,176	4,568,726	6,022,725	7,053,202	\$1,030,477
2300 Support Services – Administration	7,878,595	7,614,806	8,216,472	9,320,501	10,414,712	\$1,094,211
2400 Support Services – Pupil Health	1,204,487	1,008,816	1,864,732	2,434,974	2,577,300	\$142,326
2500 Support Services Business	954,881	1,128,893	1,251,946	1,630,067	1,957,221	\$327,154
2600 Operation & Maintenance	9,482,557	9,334,096	11,571,822	14,065,218	14,341,166	\$275,948
2700 Student Transportation Services	3,757,298	3,329,572	4,311,893	5,875,606	5,280,105	(\$595,501)
2800 Support Services – Central	3,039,212	3,594,726	5,110,659	6,037,125	5,416,514	(\$620,611)
2900 Other Support Services	533,672	358,665	164,980	39,000	39,125	\$125
3200 Student Activities	542,191	448,927	759,022	1,058,701	1,165,276	\$106,575
3300 Community Services	561,589	328,032	207,233	1,236,282	983,432	(\$252,850)
4600 Existing Building Improvement Services	0	1,270,873	1,973,666	26,650,000	24,874,584	(\$1,775,416)
5000 Debt Service/Transfers	19,949,342	32,546,836	36,406,925	23,649,354	25,236,281	\$1,586,927
Total Expenditures	\$144,894,939	\$159,967,037	\$176,491,395	\$227,416,017	\$219,880,525	(\$7,535,492)

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REVENUE 23-24



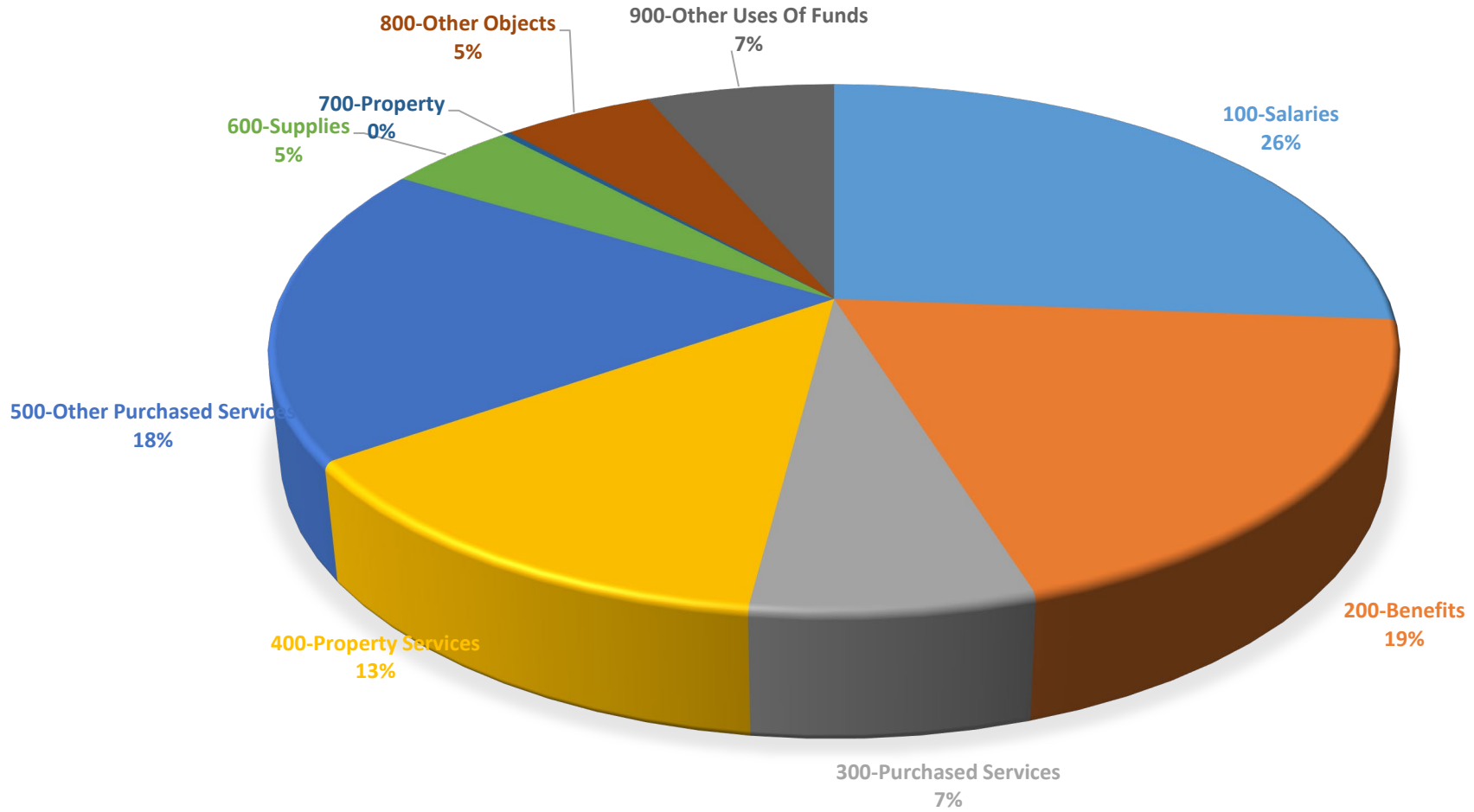
REVENUE BY SOURCE



HARRISBURG SCHOOL DISTRICT
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Expenditure Charts

EXPENDITURES BY OBJECT



HARRISBURG SCHOOL DISTRICT
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Anticipated Revenue

6000 Local Sources

Represents revenue produced directly within the school district. This includes real estate taxes levied, personal taxes levied, delinquent taxes collected, interest earned on investments, rentals for use of facilities, contributions/donations, and miscellaneous revenue.

	2019-20 AFR	2020-21 AFR	2021-22 AFR	2022-23 Budget-PDE 2028	2023-24 Proposed Final
6111 Real Estate Taxes	40,126,016	40,010,801	40,471,894	40,950,817	41,991,074
6113 Public Utility Realty Tax	45,171	51,125	54,231	55,000	55,000
6114 Pmt in Lieu of Current Tax	1,262,750	1,262,847	1,292,750	1,914,500	1,914,500
6140 Current Act 511-Flat Rate Assessments	851,831	885,222	938,839	1,217,606	1,294,410
6150 Proportional Assessments (511)	7,280,508	7,788,323	8,451,366	7,082,056	8,053,782
6400 Delinquency on Taxes Levied	7,363,640	8,339,418	7,791,362	6,756,346	6,130,962
6500 Earnings on Investments	451,494	40,381	79,288	265,000	1,325,000
6700 Revenue from LEA Activities	44,006	0	26,155	44,000	50,000
6800-Rev from IU/Pass Through Funds	1,375,582	1,288,717	1,207,943	1,407,942	1,325,506
6910 Rentals	58,983	54,984	112,310	104,000	80,328
6920 Contrib/Donations Private Sector	280,257	386,038	332,870	300,000	275,000
6940 Tuition from Patrons	213,228	6,269	108,755	215,000	85,000
6960 SVCS provide to other LEAs/Govt Units	63,609	0	0	15,000	0
6990 Refunds and Other Misc. Revenue	1,212,599	965,856	790,842	575,000	275,000
Total Local Sources	60,629,674	61,079,981	61,658,605	60,902,267	62,855,562

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7000 State Sources

Revenue originating from the Commonwealth of PA appropriations and directly disbursed to the recipient.

	2019-20 AFR	2020-21 AFR	2021-22 AFR	2022-23 Budget-PDE 2028	2023-24 Proposed Final
7111 Basic Education Funding	53,792,273	53,792,175	59,301,898	71,297,205	76,488,642
7112 Basic Education Funding - SS	0	2,190,414	2,488,982	2,675,136	2,784,881
7160 Tuition for Orphans Subsidy	156,449	89,104	54,178	0	0
7250 Migratory Child Subsidy	480	0	0	0	0
7271 Special Ed. Funding	6,301,565	6,301,247	6,623,083	7,430,763	7,750,147
7292 Pre-K Counts	148,750	118,750	148,750	148,750	680,000
7299 Other Program Revenue	700,047	319,521	126,341	350,000	100,000
7310 Transportation	1,787,397	1,552,937	1,616,563	1,940,000	2,070,000
7320 Rental & Sinking fund	313,400	2,394,671	2,929,160	2,186,699	2,194,390
7330 Health Services	0	209,665	128,758	100,000	100,000
7340 State Property Tax Reduction Allocation	2,771,635	2,771,967	2,776,273	3,497,899	3,499,438
7360 Safe Schools/Learn & Serve	0	18,944	0	437,354	184,766
7361 PCCD Grant - COVID 19	0	41,494	0	0	0
7505 Ready to Learn Block Grant	1,807,251	1,807,251	2,307,251	1,807,251	1,807,251
7599 Other State Revenue	262,082	1,100	0	0	0
7810 State Share of SS and Medicare	1,976,549	0	0	0	0
7820 State Share of Retirement Contrib	10,859,660	9,987,837	12,918,292	12,239,185	12,198,475
Total State Sources	80,877,538	81,597,077	91,419,529	104,110,242	109,857,990

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8000 Federal Sources

Represents revenue originating from the Federal Government and is made available to the school districts through direct grants, state channels, or other agencies conducting programs through the school district.

	2019-20 AFR	2020-21 AFR	2021-22 AFR	2022-23 Budget-PDE 2028	2023-24 Proposed Final
8110 Pymt for Federally Impacted Area	0	0	0	0	0
8390 Grant in Aid Directly from Fed	59,828	59,224	76,401	35,000	35,000
8514 Title I	7,152,776	8,187,776	9,158,592	8,843,228	9,138,851
8515 Title II	506,258	665,559	670,136	595,625	595,625
8516 Title III	213,244	199,178	233,853	233,854	233,854
8517 Title IV	442,735	408,393	519,919	511,461	511,461
8610 Homeless Assistance Act	67,547	0	0	0	0
8690 Other Restricted Federal Grants	817,888	373,051	63,457	0	103,395
8732 ARRA QSCB	399,325	400,388	401,477	418,787	418,787
8741 CARES Act-ESSER I	0	4,607,188	10,526	0	0
8742 CARES Act GEER	0	132,383	74,336	0	0
8742 ESSER II	0	428,561	13,087,824	14,414,507	0
8743 ESSER III	0	0	1,537,434	33,814,867	33,000,000
8749 Other CARES Act Funding	0	635,414	0	0	0
8751 ARP ESSER Learning Loss	0	0	402,848	1,215,000	2,000,000
8752 ARP ESSER Summer Programs	0	0	0	482,575	250,000
8753 ARP ESSER Afterschool Programs	0	0	0	595,000	210,000
8755 ARP ESSER Emergency Relief	0	0	0	143,604	70,000
8810 Medical Assistance (ACCESS)	154,374	576,465	536,477	1,000,000	500,000
8820 Medical Assistance/Admin	0	0	0	100,000	100,000
Total Federal Sources	9,813,975	16,673,580	26,773,280	62,403,508	47,166,973

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Revenue Definitions

6111 Real Estate taxes budgeted at a collection rate of 87.94%.

6113 Public utility realty tax represents an amount of money paid to the school district in lieu of local taxes for property owned by local utilities.

6114 Payments in lieu of taxes represent payments from entities for property withdrawn from the tax rolls of the district such as UPMC.

6140 Revenue received under Act 511 for compulsory charges levied on a flat rate basis.

6150 Revenue received under Act 511 for taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn income within the taxing jurisdiction of the LEA.

6400 Delinquent taxes represent taxes collected in a fiscal year after the year of levy.

6500 Interest on investments.

6700 Revenues from school sponsored activities. This includes money collected for entrance to sports events.

6800 Revenue received from intermediary sources such as the IU/Pass through funds.

6910 Rentals represent Board established fees collected for the use of school property and buildings.

6920 Contributions and donations from private sources for which no repayment or special service is expected.

6940 Tuition charged for non-resident students

6960 Revenue from services provided to other local government units/LEAs.

6990 Revenue from other local sources not classified elsewhere.

7110 Basic Education Subsidy represents a direct subsidy from the Commonwealth for the purpose of providing the basic educational program.

7112 Revenues received from the Commonwealth for payment of School Employees' Social Security Subsidy.

7160 Tuition for orphans and children placed in private homes.

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7250 Revenue received from the Commonwealth for attendance of Migratory Children.

7271 Subsidy from the Commonwealth for providing special education services.

7292 Revenue received from the Commonwealth for PA Pre-K Counts.

7299 Other Program Revenues

7310 Revenue received from the Commonwealth for pupil transportation expenditures.

7320 Revenue received from the Commonwealth as a full or partial payment for approved lease rentals, sinking fund obligations or any approved LEA debt obligations for which the Department of Education has assigned a lease number.

7330 Revenue received from the Commonwealth for health services expenditures.

7340 Revenue received from the Commonwealth for property tax reduction.

7360 Revenue received from the Commonwealth for the School Safety and Security Grant Program.

7505 Ready to Learn Block Grant.

7599 Other State Revenues not listed elsewhere in the 7000 series

7810 Revenue received from the Commonwealth designated as the Commonwealth's matching share of the employer's contribution of the Social Security and Medicare taxes for covered employees who are not Federally funded.

7820 Revenue received from the Commonwealth designated as the Commonwealth's matching share of the employer's contribution of Retirement Contributions for active member of PSERS.

8110 Financial assistance to LEAs affected by Federally declared disaster areas.

8390 Revenue received directly from the Federal Government not classified elsewhere.

8514 Revenue received for improving academic achievement under ESEA Title I.

8515 Revenue received for the education of children under ESEA Title II, improving teacher quality.

8516 Revenue received for education of children under ESEA Title III, English language acquisition.

8517 ESSA Title IV includes funding for Safe and Drug-Free Schools and Communities & 21st Century Learning communities.

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8610 Revenue under the Homeless Assistance Act.

8690 Revenue for Other Restricted Federal Grants in Aid

8732 ARRA Revenue received under the Qualified School Construction Bond program.

8741 Emergency relief funds authorized by the CARES Act to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation.

8742 Emergency relief funds authorized by the CARES Act discussed under the direction of State governors (GEER funds).

8743 Emergency relief funds authorized by the CRRSA Act to address the impact of COVID-19 (ESSER II).

8744 Emergency relief funds authorized by the ARP Act to address the impact of COVID-19 (ESSER III).

8749 Other CARES Act, CRRSA Act and ARP Act funding.

8751 Funds authorized by the ARP Act specifically aimed at addressing learning loss.

8752 Funds authorized by the ARP Act for implementation of summer enrichment programs.

8753 Funds authorized by the ARP Act for the implementation of afterschool programs.

8755 Funds authorized by the ARP Act to support other LEAs.

8810 Reimbursements received from the Federal Government through the Commonwealth for eligible related health services provided to special education students as part of their Individual Education Plan.

8820 Reimbursements received for costs associated with the administrative Medicaid-related activities.

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Expenditure Object Definitions

100 Salaries with scheduled salary increases, if applicable.

200 Employee benefits. Included are medical insurance premiums, dental/vision insurance, life insurance premiums, social security contributions, PSERS contributions, tuition reimbursement, unemployment compensations, and workers' compensation.

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants, substitute costs, temporary staffing, IU services, tax collectors, accountants, and other technical services.

400 Services purchased to operate, repair, maintain, and rent property owned and/or used by the school district. Included are repairs and rentals of instructional machines, technology equipment, and copier machines. Also included are contracted custodial services.

500 Services contracted from outside organizations and/or personnel. Included are student transportation, charter school tuition, printing cost, and travel reimbursement for staff members.

600 Supplies and certain utility costs.

700 Equipment acquisitions and replacements including technology and capital assets.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700, including dues and fees and interest on long-term debt.

900 This series of codes is used to classify transactions which record redemption of principal on long-term debt, authority obligations, fund transfers, and transfers to component units.

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1100 Regular Instruction Programs – Elementary & Secondary

Activities designed to provide grades K-12 students with learning experiences to prepare them for activities as citizens, family members and non-vocational workers.

1100 - Regular Programs Elem/Sec

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
100 Salaries	24,156,550	23,811,407	24,607,201	32,200,366	28,040,163
200 Employee Benefits	15,772,336	16,265,227	16,338,382	22,764,468	19,525,972
300 Purchased Prof & TechSves	599,497	1,307,178	885,071	5,205,457	7,213,328
400 Purchased Property Services	64,650	219	9,496	15,059	1,996
500 Other Purchased Services	9,538,529	12,496,380	12,584,496	13,803,974	13,448,429
600 Supplies	1,258,484	2,996,982	6,218,504	6,737,849	4,119,271
700 Property	42,616	21,869	20,171	1,272	0
800 Other Objects	965	4,296	1,049	0	1,500
Total 1100	51,433,627	56,903,558	60,664,370	80,728,445	72,350,659

1200 Special Instruction Programs – Elementary & Secondary

Activities designed primarily to deal with students having special needs. Special programs include support classes for pre-kindergarten, kindergarten, elementary, and secondary students identified as exceptional.

1200 - Special Programs Elem/Sec

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
100 Salaries	8,274,171	7,467,718	7,405,074	8,905,056	9,233,684
200 Employee Benefits	6,206,363	5,674,393	5,507,470	6,923,857	7,415,470
300 Purchased Prof & TechSves	2,283,668	1,992,130	2,799,366	4,104,701	2,259,500
400 Purchased Property Services	0	0	0	0	0
500 Other Purchased Services	10,885,276	9,898,086	11,227,606	12,220,243	14,371,839
600 Supplies	48,886	153,860	212,578	171,700	307,970
700 Property	11,820	0	0	400,000	0
800 Other Objects	570	2,395	399	110,000	75,000
Total 1200	27,710,754	25,188,582	27,152,493	32,835,557	33,663,463

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1300 Vocational Education Programs

PDE approved programs under public supervision and control which provide organized learning experience designed to develop skills, knowledge, attitudes, and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields. For HSD these costs are principally associated with Dauphin County Technical School payments.

1300 - Vocational Education

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
500 Other Purchased Services	3,883,693	4,060,983	3,819,274	3,731,190	3,295,377
Total 1300	3,883,693	4,060,983	3,819,274	3,731,190	3,295,377

1400 Other Instructional Programs

Activities that provide grades K-12 students with learning experiences not included in other function codes. Included are programs such as Summer School programming and Alternative Education programs.

1400 - Other Instructional Programs

Summer School/Alternative Ed Programs

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
100 Salaries	337,950	341,952	471,964	483,975	418,819
200 Employee Benefits	166,615	160,043	219,413	227,275	189,310
300 Purchased Prof & TechSvcs	3,520	0	0	0	0
400 Purchased Property Services	0	0	0	0	0
500 Other Purchased Services	2,899,024	2,072,059	2,211,635	3,150,000	2,955,274
600 Supplies	16,874	0	30,512	0	0
700 Property	0	0	0	0	0
800 Dues and Fees	0	0	0	0	0
Total 1400	3,423,983	2,574,054	2,933,524	3,861,250	3,563,403

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1500 Nonpublic School Programs

Activities for students attending a school established by an agency other than the State or Federal government. Services consist of such activities as instructional services.

1500 - Nonpublic School Programs

Activities for student attending a school established by agency other than the State

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
300 Purchased Prof & TechSves	281,419	267,986	381,539	369,000	363,978
500 Other Purchased Services		13,957	9,640	0	
	281,419	281,943	391,179	369,000	363,978

1600 Adult Education Programs

Activities designed to develop knowledge and skills to meet immediate and long-range educational objective of adult. This includes school district sponsorship of community colleges.

1600 - Adult Education Programs

School sponsorship of community colleges, adult basic education programs

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
500 Other Purchased Services	556,749	366,718	377,719	377,719	387,162
	556,749	366,718	377,719	377,719	387,162

1800 Pre-Kindergarten

Activities designed to provide Pre-K student with learning experiences designed to improve or overcome, physical, mental, social and/or emotional handicaps.

1800 - Pre-Kindergarten

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
100 Salaries	74,792	71,308	80,073	84,505	335,324
200 Employee Benefits	60,785	70,234	68,015	84,300	337,320
300 Purchased Prof & TechSves	23,788	0	429	2,900	600
500 Other Purchased Services	0	0	0	0	1,800
600 Supplies	12,990	4,958	504	13,750	140,968
	172,355	146,500	149,021	185,455	816,012

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2100 Support Services – Pupil Personnel

Activities designed to assess and improve the well-being of students, to supplement the teaching process. Included in this function are activities providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

2100 - Support Services

Guidance/Counseling/Attendance/Psychological Services/Social Work

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
100 Salaries	2,929,582	2,714,007	2,710,343	4,032,148	3,339,747
200 Employee Benefits	1,945,377	1,843,214	1,767,919	3,059,475	2,412,594
300 Purchased Prof & TechSvcs	127,580	96,407	111,414	156,000	73,000
500 Other Purchased Services	3,660	0	1	7,200	16,462
600 Supplies	266,430	6,653	4,078	51,525	244,050
800 Other Objects	1,323	0	1,983	1,500	15,700
Total 2100	5,273,952	4,660,281	4,595,738	7,307,848	6,101,553

2200 Support Staff-Instructional Staff

Activities associated with assisting, supporting, advising, and directing the instructional staff with or on the content and process of providing learning experiences for students. Included in this function are school library services, technology support, curriculum, and staff development.

2200 - Support Services Instructional Staff

Technology Support/Library/Curriculum Development/Staff Development

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
100 Salaries	1,393,410	1,699,199	1,795,201	2,671,847	3,220,732
200 Employee Benefits	1,319,231	1,178,945	1,422,613	2,260,028	2,681,425
300 Purchased Prof & TechSvcs	1,209,800	1,478,158	896,732	792,300	218,170
500 Other Purchased Services	3,463	7,676	1,015	1,100	51,400
600 Supplies	302,399	456,198	453,165	297,450	880,750
700 Property	26,280	0	0	0	0
800 Other Objects	0	0	0	0	725
Total 2200	4,254,583	4,820,176	4,568,726	6,022,725	7,053,202

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2300 Support Services – Administration

Activities concerned with establishing and administering policy in connection with the operation of the school district. These activities include Board services, tax collections costs, legal services, auditing services, Office of the Superintendent services, community relations services, and Office of the Principal services.

2300 - Administration

Board Services/Legal/Office of the Superintendent/Office of the Principal

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
100 Salaries	3,503,177	3,366,821	3,775,367	4,243,138	4,858,890
200 Employee Benefits	2,321,505	2,268,041	2,480,299	3,057,016	3,275,243
300 Purchased Prof & TechSvcs	1,788,597	1,446,005	1,472,152	1,469,900	1,596,000
400 Purchased Property Services	4,250	0	0	0	0
500 Other Purchased Services	177,316	197,346	295,241	225,062	326,450
600 Supplies	44,298	2,842	21,912	136,220	167,400
700 Property	0	0	0	0	0
800 Other Objects	39,452	333,751	171,501	189,165	190,729
Total 2300	7,878,595	7,614,806	8,216,472	9,320,501	10,414,712

2400 Support Services – Pupil Health

Physical and mental health services, which are not direct instruction. Activities that provide students with appropriate medical, dental, and nursing services.

2400 - Support Services - Pupil Health

Medical/Dental/Nursing

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
100 Salaries	514,752	594,430	729,232	1,065,538	1,384,970
200 Employee Benefits	315,101	359,549	472,626	732,686	961,230
300 Purchased Prof & TechSvcs	368,957	49,213	653,800	619,000	206,400
500 Other Purchased Services	691	328	0	400	500
600 Supplies	4,986	5,296	9,074	17,350	24,200
Total 2400	1,204,487	1,008,816	1,864,732	2,434,974	2,577,300

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2500 Support Services – Business

Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA.

2500 - Support Services - Business

Fiscal/Accounting/Payroll/ Purchasing

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
100 Salaries	259,498	351,719	458,763	806,959	950,404
200 Employee Benefits	198,158	270,443	296,664	606,658	742,817
300 Purchased Prof & TechSvcs	416,771	456,988	402,894	102,000	119,500
400 Purchased Property Services	7,121	7,748	5,809	14,750	3,700
500 Other Purchased Services	5,906	3,531	4,516	12,000	14,500
600 Supplies	65,991	31,758	48,832	79,200	119,800
800 Other Objects	1,436	6,706	34,468	8,500	6,500
Total 2500	954,881	1,128,893	1,251,946	1,630,067	1,957,221

2600 Operation and Maintenance of Plant Services

Activities concerned with keeping the physical plants open, comfortable, and safe for use; and keeping grounds, buildings, and equipment in effective working condition, and in a state of repair.

2600 - Operation and Maintenance of Plant Services

Building & Grounds/Security/Custodial Services

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
100 Salaries	2,058,002	1,581,156	1,646,834	2,370,286	2,556,782
200 Employee Benefits	1,693,589	1,457,469	1,350,788	2,376,415	1,806,665
300 Purchased Prof & TechSvcs	1,032,244	1,055,600	1,212,372	1,133,300	1,233,754
400 Purchased Property Services	3,648,671	3,808,154	5,480,924	4,741,250	5,687,425
500 Other Purchased Services	600,660	506,129	591,315	735,467	724,940
600 Supplies	374,313	923,347	1,142,701	2,431,500	2,195,800
700 Property	70,154	0	143,142	270,000	128,800
800 Other Objects	4,924	2,241	3,746	7,000	7,000
Total 2600	9,482,557	9,334,096	11,571,822	14,065,218	14,341,166

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2700 Student Transportation Services

Activities concerned with transportation of students to and from school, as provided for by state and federal laws. It includes transportation costs only for trips between home and school, including the summer programming.

2700 - Student Transportation Services

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
100 Salaries	73,041	88,592	94,399	213,958	134,475
200 Employee Benefits	55,039	51,989	42,102	124,244	104,183
300 Purchased Prof & TechSvcs	72,870	36,275	37,981	61,000	116,000
500 Other Purchased Services	3,286,602	3,038,449	3,775,506	5,002,054	4,559,647
600 Supplies	269,746	114,267	361,905	474,350	365,800
Total 2700	3,757,298	3,329,572	4,311,893	5,875,606	5,280,105

2800 Support Services – Technology

Activities, other than general administration, which support each of the other instructional and supporting services program.

2800 - Support Services - Central

System-Wide Tech Services/Human Resources

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
100 Salaries	1,210,998	1,283,755	1,418,391	1,899,179	2,178,850
200 Employee Benefits	847,760	903,552	1,009,718	1,303,746	1,428,803
300 Purchased Prof & TechSvcs	124,771	449,834	726,718	788,500	1,037,761
400 Purchased Property Services	397,274	112,604	100,989	111,000	111,000
500 Other Purchased Services	7,222	38,583	20,171	112,400	119,550
600 Supplies	116,548	609,874	1,399,281	1,549,700	533,450
700 Property	313,331	179,009	426,280	250,000	0
800 Other Objects	21,308	17,515	9,111	22,600	7,100
Total 2800	3,039,212	3,594,726	5,110,659	6,037,125	5,416,514

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2900 Other Support Services

All other support services not classified elsewhere in the 2000 series.

2900 - Other Support Services

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
500 Other Purchased Services	40,110	39,144	38,639	39,000	39,125
800 Other Objects	493,562	319,521	126,341		0
Total 2900	533,672	358,665	164,980	39,000	39,125

3200 Student Activities

Activities provided for students under the guidance and supervision of the school district. Co-curricular activities normally supplement the regular instructional program and include such activities as sports, band, clubs, and other student activities.

3200 - Student Activities

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
100 Salaries	274,216	232,390	374,796	461,858	527,012
200 Employee Benefits	128,002	134,468	180,559	253,053	296,877
300 Purchased Prof & TechSvcs	22,489	11,322	22,823	40,350	39,900
400 Purchased Property Services	13,255	10,832	25,504	44,400	55,300
500 Other Purchased Services	69,869	21,944	87,116	145,050	154,850
600 Supplies	26,311	11,661	59,710	61,590	79,337
700 Property	0	19,427	0	40,000	0
800 Other Objects	8,049	6,883	8,514	12,400	12,000
Total 3200	542,191	448,927	759,022	1,058,701	1,165,276

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3300 Community Services

Activities associated with providing community services to students, staff or other community participants.

3300 - Community Services

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
100 Salaries	346,540	213,847	149,193	571,043	566,970
200 Employee Benefits	200,175	104,002	43,762	629,639	368,962
300 Purchased Prof & TechSvcs	0	0	0	0	0
400 Purchased Property Services	3,497	0	0	0	0
500 Other Purchased Services	899	0	0	4,500	0
600 Supplies	10,478	9,273	14,278	30,600	47,500
800 Other Objects	0	910	0	500	0
Total 3300	561,589	328,032	207,233	1,236,282	983,432

4600 Existing Building Improvement Services

Capital expenditures incurred to renovate or improve existing buildings, service systems and other built-in equipment.

4200/4600 - Existing Site/Building Improvement Services

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
300 Purchased Prof & TechSvcs	0	0	0	150,000	620,200
400 Purchased Property Svcs	0	1,270,873	1,973,666	26,500,000	23,254,384
600 Supplies	0	0	0	0	500,000
700 Property	0	0	0	0	500,000
Total 4600	0	1,270,873	1,973,666	26,650,000	24,874,584

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5100 Debt Service/5200 Fund Transfers

Servicing of the debt of the school district including payments on general long-term debt and interest and transfers from the General Fund to other Funds.

5100/5200 - Debt Service/Interfund Transfers

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget- PDE 2028	2023-24 Proposed Final
300 Purchased Prof & TechSvcs	0	0	0	0	0
800 Other Objects	0	271,467	64,114	8,148,333	8,227,618
900 Other Financing Uses	282,904	0	0	10,709,313	11,099,313
900 Other Uses of Funds (Debt Svc)	19,166,438	20,275,369	21,342,811	0	0
900 Fund Transfer (cap reserve)	500,000	12,000,000	15,000,000	0	3,055,681
Total 5100/5200	19,949,342	32,546,836	36,406,925	18,857,646	22,382,612

5900 Budgetary Reserve

Not an expenditure account and not on the AFR, but for sound management practice to provide for operating contingencies.

5900-Budgetary Reserve

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget-PDE 2028	2023-24 Proposed Final
800 Other Objects			0	4,791,708	2,853,669
Total 5900	0	0	0	4,791,708	2,853,669

HARRISBURG SCHOOL DISTRICT
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Appendix A

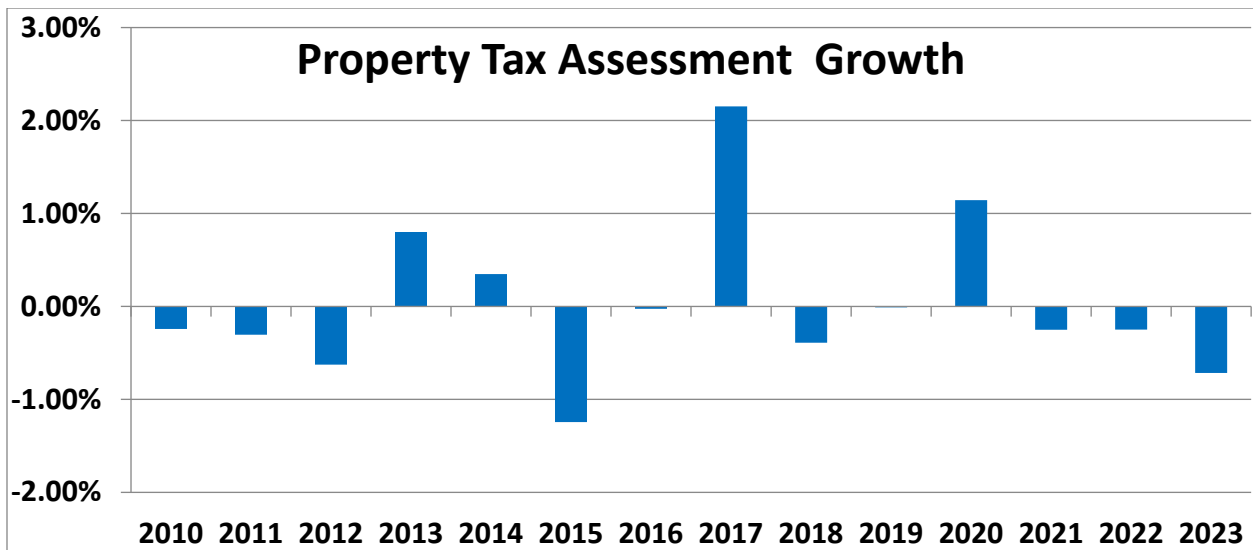
Mill Rate History

YEAR	MILL RATE	MILL INCREASE
2013-14	27.92	0.95
2014-15	27.92	0.00
2015-16	27.92	0.00
2016-17	27.80	-0.12
2017-18	27.80	0.00
2018-19	28.80	1.00
2019-20	29.78	0.98
2020-21	29.78	0.00
2021-22	29.78	0.00
2022-23	30.78	1.00
2023-24	31.78	1.00

Average Increase: 0.44

*Based on Proposed Final Budget

Assessment Growth History



Average Annual Assessment Growth: 0.08%

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Appendix B

Summary of 2023-2024 Budgeted ESSER Expenditures

ESSER III

- Salaries & benefits for HVLA teachers and staff
- Salaries & benefits for ESSER project personnel
- Student & staff recognition and incentives
- Staff recruitment and retention bonuses
- HVAC equipment replacements
- Summer school and Afterschool program transportation
- Social & emotional supports for students
- Community partnerships
- Steele Elementary renovation

ARP ESSER Set Aside Grants

- K-12 Summer Programming
- K-12 Afterschool Programming
- Social & emotional supports for students
- Staff professional development