

Harrisburg School District
General Fund Final Budget
2022-2023
June 27, 2022



HARRISBURG SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023

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HARRISBURG SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023

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Budget Summary

The General Fund Proposed Final Budget for the 2022-2023 fiscal year totals \$223,890,348. This budget is a \$39,039,029 (21.12%) increase over the 2021-2022 budget of \$184,851,319. The large increase is due mainly to the ESSER/ARA Grants that are coming in as Federal Revenue. Federal Revenue increased from 6.5% of revenues in 2019-2020 to 27.9% of revenues in 2022-2023 with the addition of various COVID relief grants. The final budget is balanced.

A. Expenditures

The largest expenditure is Personnel Salaries and Benefits representing approximately 46% 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 14%, driven mainly by the renovation of Steele Elementary and HVAC replacement projects through the ESSER III grant funds.

B. Revenues

This budget shows an increase in revenues reflecting 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 1.0 mill increase for property taxes. For many property owners, the 2022-2023 tax bill will reflect a decrease, despite the proposed mill increase. This is due to the increase in the Homestead Exemption funded by the additional Property Tax Relief funds. The overall revenue from state sources is expected to increase by 7.33%, this is largely due to the proposed increases in the Basic Education Funding (BEF) and Level Up funding proposed by the Governor. The district is estimating receipt of 40% of the proposed increases for both BEF and Level Up funding. Federal revenue is expected to increase by 46.51% as a result of ESSER/ARA Grants awarded to the district. The ESSER/ARP funds are one-time awards will not be a source of reoccurring revenue for the district.

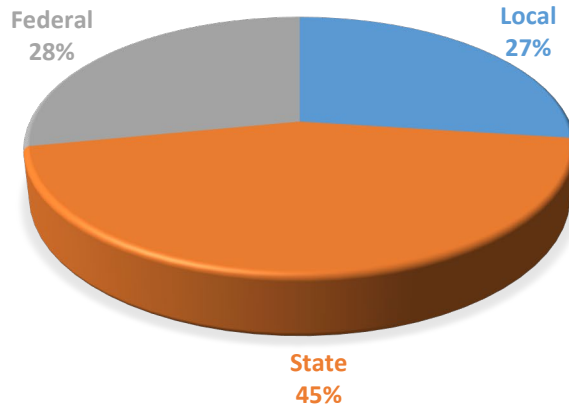
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C. Summary of Budget-5 Year Comparison

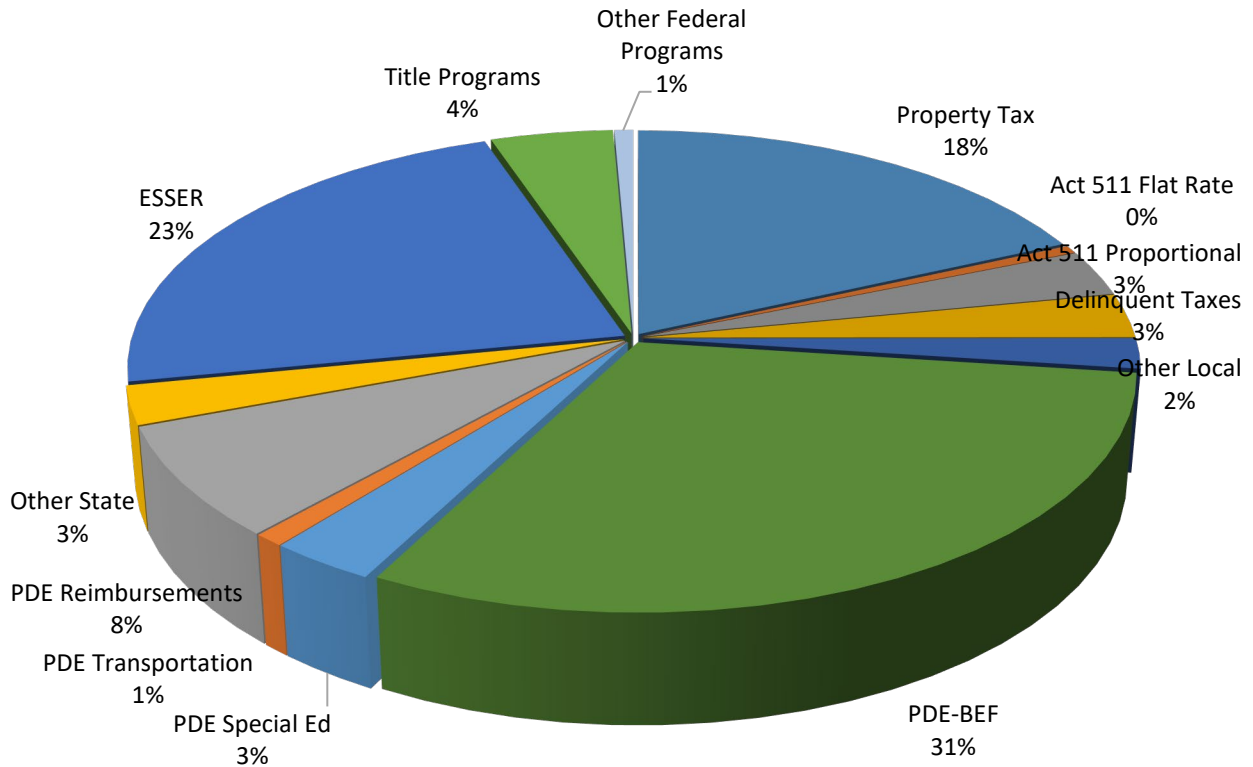
	2018-19 AFR	2019-20 AFR	2020-2021 Unaudited Actuals	2021-22 Budget-PDE 2028	2022-23 Final Budget	2022-23 Final Budget Increase/ (Decrease)
REVENUE						
Mill Rate	28.8010	29.7800	29.7800	29.7800	30.7800	1.0000
6000 Local Sources	\$58,119,436	\$60,629,674	\$61,079,968	\$57,952,138	\$60,902,267	\$2,950,129
7000 State Sources	80,292,333	80,877,538	81,597,077	93,213,152	100,584,573	\$7,371,421
8000 Federal Sources	13,350,906	9,813,975	16,673,581	33,686,029	62,403,508	\$28,717,479
9000 Other Revenue	17,091	0	0	0	0	\$0
Total Revenue	\$151,779,766	\$151,321,187	\$159,350,626	\$184,851,319	\$223,890,348	\$39,039,029
EXPENDITURES						
1100 Regular Instruction Programs	\$57,715,637	\$51,433,627	\$56,521,940	\$63,753,117	\$80,728,445	\$16,975,328
1200 Special Instruction Programs	28,295,465	27,710,754	25,197,682	31,371,327	32,835,557	\$1,464,230
1300 Vocational Education Programs	3,890,749	3,883,693	4,060,983	4,178,305	3,731,190	(\$447,115)
1400 Other Instructional Programs	4,978,676	3,423,983	2,575,883	4,765,627	3,861,250	(\$904,377)
1500 Non-Public School Programs	305,497	281,419	281,943	469,268	369,000	(\$100,268)
1600 Adult Education Programs	223,457	556,749	366,718	600,000	377,719	(\$222,281)
1800 Pre-Kindergarten	172,952	172,355	146,500	105,036	185,455	\$80,419
2100 Support Services -Students	4,861,224	5,273,952	4,660,281	5,267,046	7,307,848	\$2,040,802
2200 Support Services – Instructional Staff	3,615,829	4,254,583	4,820,176	6,118,321	6,022,725	(\$95,596)
2300 Support Services – Administration	7,434,149	7,878,595	7,598,711	8,327,028	9,320,501	\$993,473
2400 Support Services – Pupil Health	801,917	1,204,487	1,008,816	3,283,364	2,434,974	(\$848,390)
2500 Support Services Business	1,270,815	954,881	1,128,893	1,320,396	1,630,067	\$309,671
2600 Operation & Maintenance	10,877,616	9,482,557	9,339,136	10,641,325	14,065,218	\$3,423,893
2700 Student Transportation Services	3,874,982	3,757,298	3,329,572	4,689,783	5,875,606	\$1,185,823
2800 Support Services – Central	3,417,259	3,039,212	3,594,726	4,244,065	6,037,125	\$1,793,060
2900 Other Support Services	968,932	533,672	358,665	41,000	39,000	(\$2,000)
3200 Student Activities	661,413	542,191	449,403	817,939	1,058,701	\$240,762
3300 Community Services	514,751	561,589	328,032	814,528	1,236,282	\$421,754
4600 Existing Building Improvement Services	0	0	1,270,873	2,500,000	26,650,000	\$24,150,000
5000 Debt Service/Transfers	21,659,840	19,949,342	18,314,516	31,543,844	20,123,685	(\$11,420,159)
Total Expenditures	\$155,541,160	\$144,894,939	\$145,353,449	\$184,851,319	\$223,890,348	\$39,039,029

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REVENUE BY SOURCE



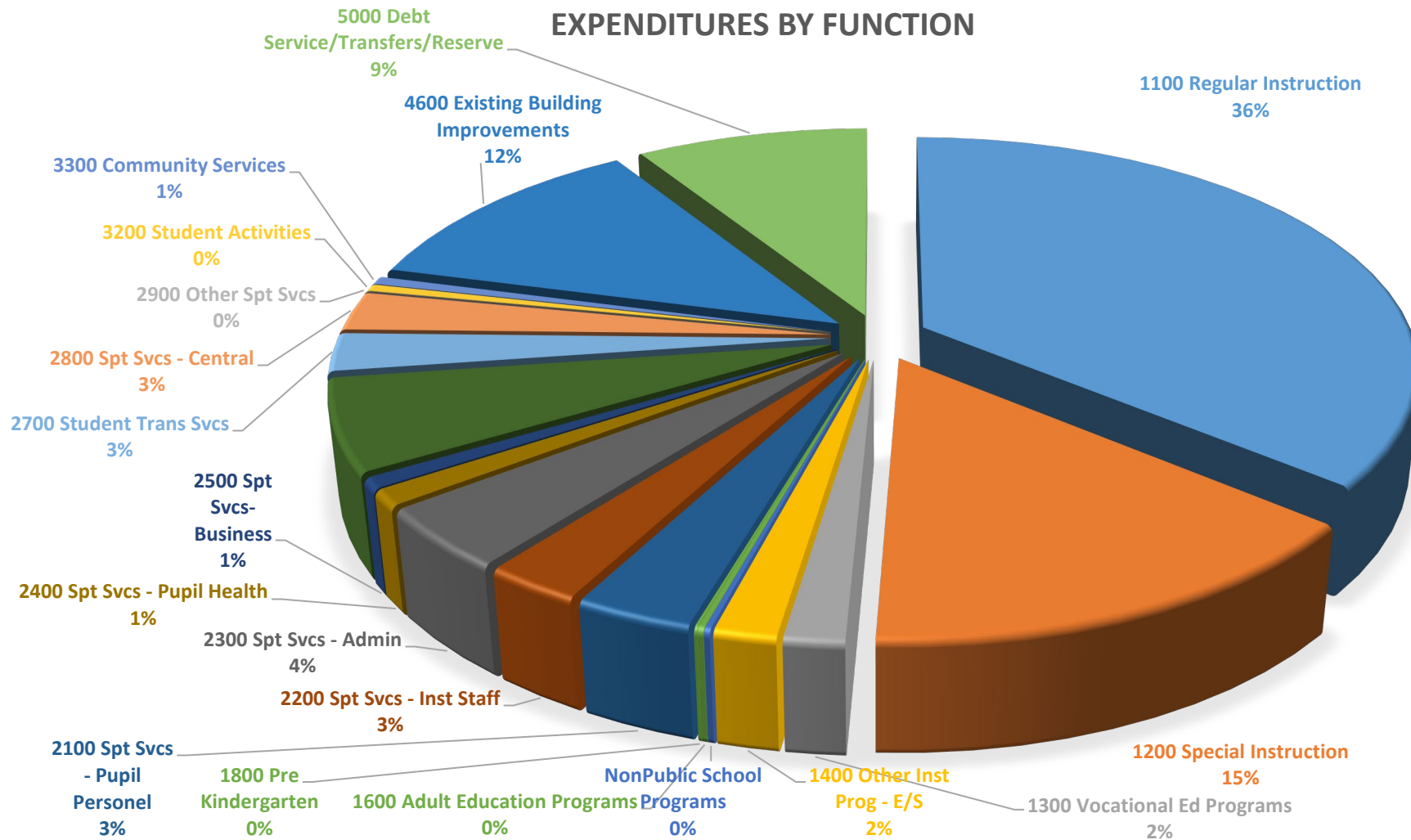
REVENUE 22-23



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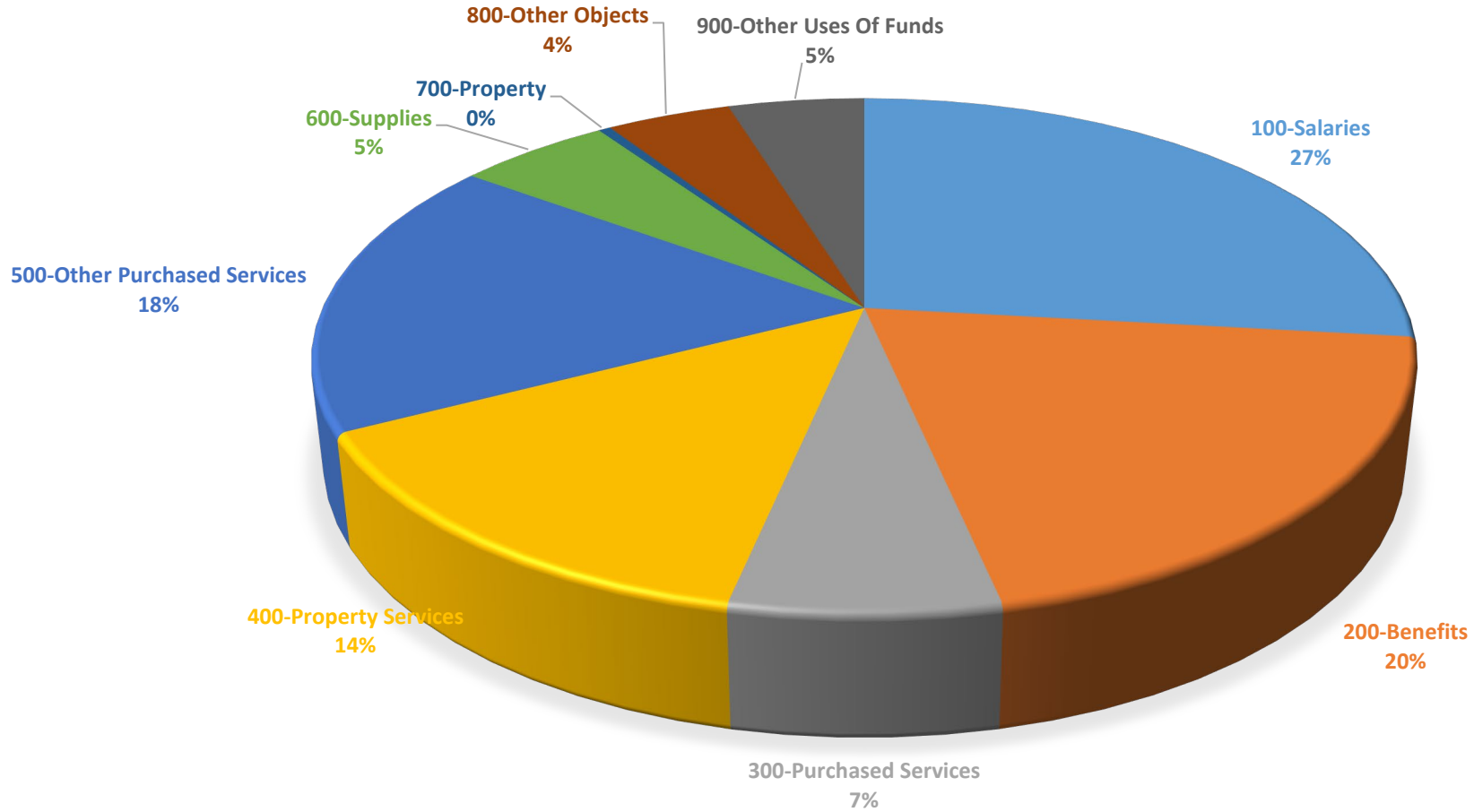
Expenditure Charts

EXPENDITURES BY FUNCTION



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EXPENDITURES BY OBJECT



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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.

	2018-19 AFR	2019-20 AFR	2020-21 Unaudited Actuals	2021-22 Budget- PDE 2028	2022-2023 Final Budget
6111 Real Estate Taxes	37,761,942	40,126,016	40,010,788	39,755,017	40,950,817
6113 Public Utility Realty Tax	45,231	45,171	51,125	52,000	55,000
6114 Pmt in Lieu of Current Tax	1,938,342	1,262,750	1,262,847	1,270,000	1,914,500
6140 Current Act 511-Flat Rate Assessments	823,303	851,831	885,223	1,300,529	1,217,606
6150 Proportional Assessments (511)	7,042,719	7,280,508	7,788,323	6,110,000	7,082,056
6400 Delinquency on Taxes Levied	7,460,231	7,363,640	8,339,417	6,642,000	6,756,346
6500 Earnings on Investments	642,025	451,494	40,381	50,000	265,000
6700 Revenue from LEA Activities	49,296	44,006	0	20,000	44,000
6800-Rev from IU/Pass Through Funds	1,364,866	1,375,582	1,288,717	1,375,582	1,407,942
6910 Rentals	26,820	58,983	54,984	35,000	104,000
6920 Contrib/Donations Private Sector	446,570	280,257	386,038	335,000	300,000
6940 Tuition from Patrons	0	213,228	6,269	180,000	215,000
6960 SVCS provide to other LEAs/Govt Units	175,546	63,609	0	24,000	15,000
6990 Refunds and Other Misc. Revenue	342,545	1,212,599	965,856	803,010	575,000
Total Local Sources	58,119,436	60,629,674	61,079,968	57,952,138	60,902,267

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7000 State Sources

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

	2018-19 AFR	2019-20 AFR	2020-21 Unaudited Actuals	2021-22 Budget-PDE 2028	2022-23 Final Budget
7111 Basic Education Funding	52,433,784	53,792,273	53,792,175	59,223,953	68,727,948
7112 Basic Education Funding - SS	0	0	0	0	2,675,136
7160 Tuition for Orphans Subsidy	108,985	156,449	89,104	75,000	0
7250 Migratory Child Subsidy	978	480	0	0	0
7271 Special Ed. Funding	5,996,091	6,301,565	6,301,247	6,557,685	6,911,705
7292 Pre-K Counts	154,005	148,750	118,750	155,000	148,750
7299 Other Program Revenue	1,014,152	700,047	319,521	1,230,000	350,000
7310 Transportation	1,734,594	1,787,397	1,552,937	1,740,000	1,940,000
7320 Rental & Sinking fund	1,390,952	313,400	2,394,671	2,116,571	2,186,699
7330 Health Services	98,725	0	209,665	100,000	100,000
7340 State Property Tax Reduction Allocation	2,771,735	2,771,635	2,771,967	2,776,272	3,497,899
7360 Safe Schools/Learn & Serve	0	0	18,944	0	0
7361 PCCD Grant - COVID 19	0	0	41,494	0	0
7505 Ready to Learn Block Grant	1,807,251	1,807,251	1,807,251	1,807,251	1,807,251
7599 Other State Revenue	0	262,082	1,100	3,910,302	0
7810 State Share of SS and Medicare	1,855,754	1,976,549	2,190,414	1,916,536	0
7820 State Share of Retirement Contrib	10,925,327	10,859,660	9,987,837	11,604,582	12,239,185
Total State Sources	80,292,333	80,877,538	81,597,077	93,213,152	100,584,573

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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.

	2018-19 AFR	2019-20 AFR	2020-21 Unaudited Actuals	2021-22 Budget-PDE 2028	2022-23 Final Budget
8110 Pymt for Federally Impacted Area	116,875	0	0	0	0
8390 Grant in Aid Directly from Fed	43,145	59,828	59,224	35,000	35,000
8514 Title I	8,806,757	7,152,776	8,187,776	8,983,701	8,843,228
8515 Title II	517,316	506,258	665,559	595,624	595,625
8516 Title III	295,791	213,244	199,179	230,564	233,854
8517 Title IV	489,425	442,735	408,393	506,240	511,461
8610 Homeless Assistance Act	16,365	67,547	0	0	0
8690 Other Restricted Federal Grants	1,401,649	817,888	373,051	138,600	0
8732 ARRA QSCB	397,837	399,325	400,388	396,300	418,787
8741 CARES Act-ESSER I	0	0	4,607,188	0	0
8742 CARES Act GEER	0	0	132,383	0	0
8742 ESSER II	0	0	428,561	15,900,000	14,414,507
8743 ESSER III	0	0	0	6,000,000	33,814,867
8749 Other CARES Act Funding	0	0	635,414	0	0
8751 ARP ESSER Learning Loss	0	0	0	0	1,215,000
8752 ARP ESSER Summer Programs	0	0	0	0	482,575
8753 ARP ESSER Afterschool Programs	0	0	0	0	595,000
8755 ARP ESSER Emergency Relief	0	0	0	0	143,604
8810 Medical Assistance (ACCESS)	1,156,285	154,374	576,465	800,000	1,000,000
8820 Medical Assistance/Admin	109,461	0	0	100,000	100,000
Total Federal Sources	13,350,906	9,813,975	16,673,581	33,686,029	62,403,508

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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.

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

7160 Tuition for orphans and children placed in private homes.

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.

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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.

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

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
100 Salaries	23,574,326	24,156,550	23,811,406	25,394,827	32,200,366
200 Employee Benefits	18,652,840	15,772,336	15,885,969	17,422,058	22,764,468
300 Purchased Prof & Tech Svcs	2,844,296	599,497	1,307,177	2,281,634	5,205,457
400 Purchased Property Services	86,676	64,650	219	4,800	15,059
500 Other Purchased Services	10,479,312	9,538,529	12,497,757	15,104,509	13,803,974
600 Supplies	1,436,766	1,258,484	2,997,478	3,545,017	6,737,849
700 Property	638,114	42,616	21,869	0	1,272
800 Other Objects	3,307	965	65	272	0
Total 1100	57,715,637	51,433,627	56,521,940	63,753,117	80,728,445

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

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
100 Salaries	8,627,216	8,274,171	7,467,718	8,527,827	8,905,056
200 Employee Benefits	6,675,915	6,206,363	5,674,393	6,735,183	6,923,857
300 Purchased Prof & Tech Svcs	2,679,947	2,283,668	1,992,131	3,413,990	4,104,701
400 Purchased Property Services	0	0	0	0	0
500 Other Purchased Services	9,991,739	10,885,276	9,907,020	12,437,580	12,220,243
600 Supplies	216,468	48,886	153,860	206,747	171,700
700 Property	97,422	11,820	0	50,000	400,000
800 Other Objects	6,758	570	2,560	0	110,000
Total 1200	28,295,465	27,710,754	25,197,682	31,371,327	32,835,557

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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

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
500 Other Purchased Services	3,890,749	3,883,693	4,060,983	4,178,305	3,731,190
Total 1300	3,890,749	3,883,693	4,060,983	4,178,305	3,731,190

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

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
100 Salaries	1,120,620	337,950	341,952	987,091	483,975
200 Employee Benefits	477,509	166,615	160,043	384,156	227,275
300 Purchased Prof & Tech Svcs	4,440	3,520	0	1,070,000	0
400 Purchased Property Services	0	0	0	0	0
500 Other Purchased Services	3,376,107	2,899,024	2,073,888	2,319,380	3,150,000
600 Supplies	0	16,874	0	5,000	0
700 Property	0	0	0	0	0
800 Dues and Fees	0	0	0	0	0
Total 1400	4,978,676	3,423,983	2,575,883	4,765,627	3,861,250

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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

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
300 Purchased Prof & Tech Svcs	305,497	281,419	267,986	258,522	369,000
500 Other Purchased Services			13,957	210,746	
	305,497	281,419	281,943	469,268	369,000

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

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
500 Other Purchased Services	223,457	556,749	366,718	600,000	377,719
	223,457	556,749	366,718	600,000	377,719

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

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
100 Salaries	87,107	74,792	71,308	76,174	84,505
200 Employee Benefits	62,249	60,785	70,234	10,000	84,300
300 Purchased Prof & Tech Svcs	20,247	23,788	0	6,000	2,900
600 Supplies	3,349	12,990	4,958	12,862	13,750
	172,952	172,355	146,500	105,036	185,455

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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

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
100 Salaries	2,820,978	2,929,582	2,714,007	3,028,635	4,032,148
200 Employee Benefits	1,926,033	1,945,377	1,843,214	2,086,512	3,059,475
300 Purchased Prof & Tech Svcs	104,460	127,580	96,407	116,100	156,000
500 Other Purchased Services	5,773	3,660	0	8,582	7,200
600 Supplies	2,017	266,430	6,653	25,917	51,525
800 Other Objects	1,963	1,323	0	1,300	1,500
Total 2100	4,861,224	5,273,952	4,660,281	5,267,046	7,307,848

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

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
100 Salaries	1,365,421	1,393,410	1,699,199	2,652,117	2,671,847
200 Employee Benefits	1,296,869	1,319,231	1,178,945	1,939,093	2,260,028
300 Purchased Prof & Tech Svcs	844,399	1,209,800	1,478,158	1,121,706	792,300
500 Other Purchased Services	24,633	3,463	7,676	54,500	1,100
600 Supplies	84,507	302,399	456,198	350,905	297,450
700 Property	0	26,280	0	0	0
800 Other Objects	0	0	0	0	0
Total 2200	3,615,829	4,254,583	4,820,176	6,118,321	6,022,725

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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

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
100 Salaries	3,214,424	3,503,177	3,366,821	3,728,649	4,243,138
200 Employee Benefits	2,110,185	2,321,505	2,268,041	2,518,969	3,057,016
300 Purchased Prof & Tech Svcs	1,739,543	1,788,597	1,447,590	1,672,665	1,469,900
400 Purchased Property Services	347	4,250	0	0	0
500 Other Purchased Services	184,284	177,316	197,346	202,725	225,062
600 Supplies	25,601	44,298	2,842	15,530	136,220
700 Property	5,328	0	0	0	0
800 Other Objects	154,437	39,452	316,071	188,490	189,165
Total 2300	7,434,149	7,878,595	7,598,711	8,327,028	9,320,501

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

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
100 Salaries	209,692	514,752	594,430	1,137,821	1,065,538
200 Employee Benefits	125,441	315,101	359,549	825,123	732,686
300 Purchased Prof & Tech Svcs	457,359	368,957	49,213	50,000	619,000
500 Other Purchased Services	1,092	691	328	1,251,000	400
600 Supplies	8,333	4,986	5,296	19,420	17,350
Total 2400	801,917	1,204,487	1,008,816	3,283,364	2,434,974

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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

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
100 Salaries	564,928	259,498	351,719	460,062	806,959
200 Employee Benefits	414,017	198,158	270,443	350,334	606,658
300 Purchased Prof & Tech Svcs	149,761	416,771	456,988	373,000	102,000
400 Purchased Property Services	6,570	7,121	7,748	7,000	14,750
500 Other Purchased Services	11,854	5,906	3,531	9,500	12,000
600 Supplies	98,786	65,991	31,758	114,000	79,200
800 Other Objects	24,899	1,436	6,706	6,500	8,500
Total 2500	1,270,815	954,881	1,128,893	1,320,396	1,630,067

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

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
100 Salaries	2,392,173	2,058,002	1,581,156	1,983,910	2,370,286
200 Employee Benefits	2,279,606	1,693,589	1,457,469	1,272,148	2,376,415
300 Purchased Prof & Tech Svcs	721,928	1,032,244	1,055,600	715,185	1,133,300
400 Purchased Property Services	4,256,336	3,648,671	3,813,194	4,494,788	4,741,250
500 Other Purchased Services	561,410	600,660	506,129	770,550	735,467
600 Supplies	621,205	374,313	923,347	1,392,744	2,431,500
700 Property	44,812	70,154	0	0	270,000
800 Other Objects	146	4,924	2,241	12,000	7,000
Total 2600	10,877,616	9,482,557	9,339,136	10,641,325	14,065,218

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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

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
100 Salaries	48,987	73,041	88,592	124,400	213,958
200 Employee Benefits	38,425	55,039	51,989	94,933	124,244
300 Purchased Prof & Tech Svcs	77,498	72,870	36,275	61,000	61,000
500 Other Purchased Services	3,470,110	3,286,602	3,038,449	4,055,650	5,002,054
600 Supplies	239,962	269,746	114,267	353,800	474,350
Total 2700	3,874,982	3,757,298	3,329,572	4,689,783	5,875,606

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

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
100 Salaries	1,306,808	1,210,998	1,283,755	1,275,745	1,899,179
200 Employee Benefits	987,346	847,760	903,552	1,058,805	1,303,746
300 Purchased Prof & Tech Svcs	353,069	124,771	449,834	1,362,126	788,500
400 Purchased Property Services	425,673	397,274	112,604	140,989	111,000
500 Other Purchased Services	15,957	7,222	38,583	43,100	112,400
600 Supplies	39,777	116,548	609,874	245,200	1,549,700
700 Property	273,918	313,331	179,009	100,000	250,000
800 Other Objects	14,711	21,308	17,515	18,100	22,600
Total 2800	3,417,259	3,039,212	3,594,726	4,244,065	6,037,125

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2900 Other Support Services

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

2900 - Other Support Services

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
500 Other Purchased Services	39,753	40,110	39,144	41,000	39,000
800 Other Objects	929,179	493,562	319,521	0	0
Total 2900	968,932	533,672	358,665	41,000	39,000

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

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
100 Salaries	352,915	274,216	232,390	393,042	461,858
200 Employee Benefits	151,606	128,002	134,943	231,256	253,053
300 Purchased Prof & Tech Svcs	28,003	22,489	11,322	37,575	40,350
400 Purchased Property Services	7,987	13,255	10,832	24,410	44,400
500 Other Purchased Services	81,518	69,869	21,944	75,496	145,050
600 Supplies	31,450	26,311	11,661	36,440	61,590
700 Property	0	0	19,428	8,100	40,000
800 Other Objects	7,934	8,049	6,883	11,620	12,400
Total 3200	661,413	542,191	449,403	817,939	1,058,701

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3300 Community Services

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

3300 - Community Services

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
100 Salaries	314,263	346,540	213,847	412,269	571,043
200 Employee Benefits	186,681	200,175	104,002	323,988	629,639
300 Purchased Prof & Tech Svcs	0	0	0	4,560	4,500
400 Purchased Property Services	837	3,497	0	0	0
500 Other Purchased Services	1,238	899	0	0	30,600
600 Supplies	11,524	10,478	9,273	73,375	500
800 Other Objects	208	0	910	336	
Total 3300	514,751	561,589	328,032	814,528	1,236,282

4600 Existing Building Improvement Services

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

4600 - Existing Building Improvement Services

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
300 Purchased Prof & Tech Svcs	0	0	0	500,000	150,000
400 Purchased Property Svcs	0	0	1,270,873	2,000,000	26,500,000
Total 4600	0	0	1,270,873	2,500,000	26,650,000

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

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
300 Purchased Prof & Tech Svcs	0	0	17,680	0	0
800 Other Objects	0	0	271,467	100,000	8,148,333
900 Other Financing Uses	408,044	282,904	0	0	10,709,313
900 Other Uses of Funds (Debt Svc)	19,951,796	19,166,438	18,025,369	18,939,234	
900 Fund Transfer (cap reserve)	1,300,000	500,000	0	0	0
Total 5100/5200	21,659,840	19,949,342	18,314,516	19,039,234	18,857,646

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5300 Fund Transfers to Component Units/5500 Special & Extraordinary Items

Included are transactions to transfer money between component units and special items.

5300/5500-Transfers Out to Component Units/Primary Governments & Special Items

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
900 Other Uses of Funds	0	0	0	10,832,237	0
Total 5300/5500	0	0	0	10,832,237	0

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

	2018-19 Actual	2019-20 Actual	2020-21 Unaudited Actual	2021-22 Budget-PDE 2028	2022-23 Final
800 Other Objects				1,672,373	1,266,039
Total 5900	0	0	0	1,672,373	1,266,039

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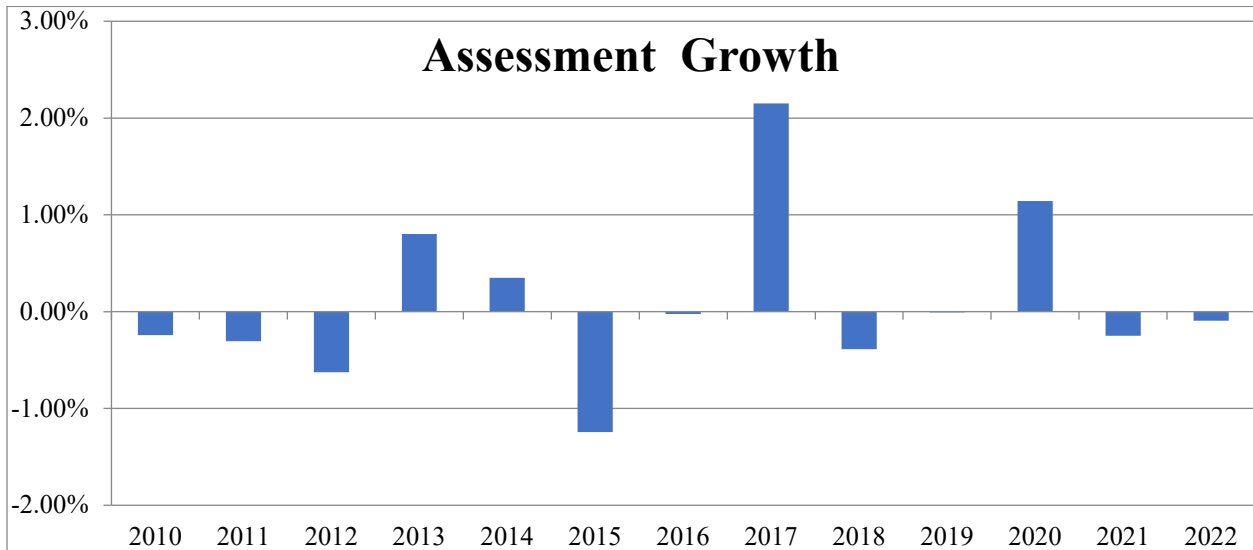
Appendix A

Mill Rate History

YEAR	MILL	
	RATE	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
Average Increase:		0.38

*Based on Final Budget

Assessment Growth History



Average Annual Assessment Growth: 0.10%

HARRISBURG SCHOOL DISTRICT
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Appendix B

Summary of 2022-23 Budgeted ESSER Expenditures

ESSER II

- Salaries & benefits of special area teachers
- Recruitment & retention bonuses
- Supplemental salaries & benefits for additional assignments
- Transportation for Summer & Afterschool programming
- HVAC equipment replacements
- Restroom improvements
- Playground & outdoor space improvements
- Instrument replacements
- Classroom furniture
- Fitness equipment

ESSER III

- Salaries & benefits for HVLA teachers and staff
- Salaries & benefits for ESSER project personnel
- Student & staff recognition and incentives
- HVAC equipment replacements
- Academic supplies
- Career pathways initiatives
- Social & emotional supports for students
- Community partnerships
- Technology devices, subscriptions, and infrastructure
- Steele Elementary renovation

ARP ESSER Set Aside Grants

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