

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: June 27, 2024

Jori A. Shuski, Ed.D.

President of the Board - Original Signature Required

Curt Appointed Receiver

Gary Doughton

Secretary of the Board - Original Signature Required

6/27/2024
Date

6/27/24
Date

6/27/21
Date

Chief School Administrator - Original Signature Required

Marcia Stokes

Contact Person

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Email Address

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Telephone

Extension

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2024-2025 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 2024-2025 (compared to 2023-2024)?

Yes
No


If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$211728975
Ending Unassigned Fund Balance	\$16900000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.98%

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 6/27/2024
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Harrisburg City SD	County : Dauphin	AUN Number : 115222752
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT <i>Court Appanta Review</i>	DATE <i>6/27/2024</i>
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve represents approximately 2% of the budget and is used for contingencies.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Per the Recovery Plan, growth in fund balance is required for long term fiscal stability of the district and to meet cash flow needs without short term borrowing.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is Committed Fund Balance for Athletics.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Per the Recovery Plan, growth in fund balance is required for long term fiscal stability of the district and will be assigned to specific future needs.

ITEM AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	2,400,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	18,000,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$22,500,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	62,714,512
7000 Revenue from State Sources	126,573,052
8000 Revenue from Federal Sources	20,841,411
9000 Other Financing Sources	1,600,000

Total Estimated Revenues And Other Financing Sources

\$211,728,975

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$234,228,975

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	39,911,709
6113 Public Utility Realty Taxes	53,000
6114 Payments in Lieu of Current Taxes - State / Local	1,872,500
6140 Current Act 511 Taxes - Flat Rate Assessments	970,000
6150 Current Act 511 Taxes - Proportional Assessments	8,510,001
6400 Delinquencies on Taxes Levied / Assessed by the LEA	6,244,500
6500 Earnings on Investments	3,000,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,204,248
6910 Rentals	338,554
6920 Contributions and Donations from Private Sources	275,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	275,000
	\$62,714,512
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	89,714,289
7271 Special Education funds for School-Aged Pupils	8,087,892
7292 Pre-K Counts	680,000
7299 Program Revenues Not Listed Previously in the 7200 Series	25,000
7311 Pupil Transportation Subsidy	1,560,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	510,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,258,863
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	4,101,391
7360 Safe Schools	694,000
7505 Ready to Learn Block Grant	1,807,251
7810 State Share of Social Security and Medicare Taxes	3,101,734
7820 State Share of Retirement Contributions	13,957,632
	\$126,573,052
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	717,420
8514 Title I - Improving the Academic Achievement of the Disadvantaged	7,972,552
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	481,317

	Amount
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	299,947
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	1,721,710
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	153,571
8732 ARRA - Qualified School Construction Bonds (QSCB)	404,594
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	8,000,000
8751 ARP ESSER Learning Loss	540,300
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
REVENUE FROM FEDERAL SOURCES	\$20,841,411
OTHER FINANCING SOURCES	
9360 Internal Service Fund Transfers	1,600,000
OTHER FINANCING SOURCES	\$1,600,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	211,728,975

Act 1 Index (current): 8.1%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$39,911,709
 Amount of Tax Relief for Homestead Exclusions \$4,101,432
 Total Approx. Tax Revenue: \$44,013,141
 Approx. Tax Levy for Tax Rate Calculation: \$49,488,656

Dauphin Total

2023-24 Data

a. Assessed Value	\$1,613,228,890	\$1,613,228,890
b. Real Estate Mills	30.7800	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$2,325,974,443	\$2,325,974,443
d. Assessed Value	\$1,607,818,590	\$1,607,818,590
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations

f. 2023-24 Tax Levy (a * b)	\$49,655,185	\$49,655,185
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2024-25 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2023-24 Tax Levy (f Total * g)	\$49,655,185	\$49,655,185
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	30.7800	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	87.93600%	87.93600%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$49,488,656	\$49,488,656
I. 2024-25 Real Estate Tax Rate (k / d * 1000)	30.7800	

III.

m. Tax Levy Generated by Mills (l / 1000 * d)	\$49,488,656	\$49,488,656
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$45,387,224	\$45,387,224
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$39,911,709	\$39,911,709

Act 1 Index (current): 8.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$39,911,709
 Amount of Tax Relief for Homestead Exclusions: \$4,101,432
 Total Approx. Tax Revenue: \$44,013,141
 Approx. Tax Levy for Tax Rate Calculation: \$49,488,656

Total

Dauphin

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	33.2731	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,497,109	\$53,497,109
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

Assessed Value Exclusion per Homestead	\$24,140.00	
Number of Homestead/Farmstead Properties	5541	5541
Median Assessed Value of Homestead Properties		\$54,600

Act 1 Index (current): 8.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate

\$39,911,709

~~\$4,101,432~~

\$44,013,141

\$49,488,656

Dauphin

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$4,101,391

\$41

\$0

Lowering RE Tax Rate

\$4,101,391

\$41

\$4,101,432

CODE	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
		Dauphin	1,607,818,590	30.7800	49,488,656		45,387,224	87.93600%	
Totals:			1,607,818,590		49,488,656	4,101,432	45,387,224	87.93600%	39,911,709

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$0.00			0
6140				
6141	\$0.00	\$0.00	0	0
6142	\$120.00	\$0.00	735,000	735,000
6143	\$5.00	\$0.00	235,000	235,000
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Total Current Act 511 Taxes – Flat Rate Assessments			970,000	970,000
6150				
6151	0.500%	0.000%	5,200,000	5,200,000
6152	0.000	0.000	0	0
6153	0.500%	0.000%	885,000	885,000
6154	5.000%	0.000%	325,000	325,000
6155	1.00000	0.000	1	1
6156	0.000%	0.000%	0	0
6157	0.75000	0.000	2,100,000	2,100,000
6159	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments			8,510,001	8,510,001
Total Act 511, Current Taxes			2,325,974,443	9,480,001
Act 511 Tax Limit -->	2,325,974,443	X	12	27,911,693
	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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Dauphin	30.7800	30.7800	0.00%	Yes	8.1%				
	<u>Current Act 511 Taxes — Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate	\$120.00	\$120.00	0.00%	Yes	8.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	8.1%				
	<u>Current Act 511 Taxes — Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.5000%	0.5000%	0.00%	Yes	8.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	8.1%				
6154	Current Act 511 Amusement Taxes	5.0000%	5.0000%	0.00%	Yes	8.1%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.00000	0.00%	Yes	8.1%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.75000	0.00%	Yes	8.1%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	68,908,764
1200 Special Programs - Elementary / Secondary	37,222,347
1300 Vocational Education	3,334,590
1400 Other Instructional Programs - Elementary / Secondary	3,310,654
1500 Nonpublic School Programs	606,153
1600 Adult Education Programs	396,841
1800 Pre-Kindergarten	687,462
Total Instruction	\$114,466,811
2000 Support Services	
2100 Support Services - Students	7,045,005
2200 Support Services - Instructional Staff	9,342,413
2300 Support Services - Administration	11,152,786
2400 Support Services - Pupil Health	2,797,952
2500 Support Services - Business	2,208,991
2600 Operation and Maintenance of Plant Services	17,315,429
2700 Student Transportation Services	5,520,335
2800 Support Services - Central	5,443,972
2900 Other Support Services	38,524
Total Support Services	\$60,865,407
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,324,371
3300 Community Services	1,163,234
Total Operation of Non-Instructional Services	\$2,487,605
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	7,998,509
Total Facilities Acquisition, Construction and Improvement Services	\$7,998,509
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	19,183,680
5200 Interfund Transfers - Out	2,500,000
5900 Budgetary Reserve	4,226,963
Total Other Expenditures and Financing Uses	\$25,910,643
Total Estimated Expenditures and Other Financing Uses	\$211,728,975

Description

Amount

1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	27,861,037	
200 Personnel Services - Employee Benefits	19,992,594	
300 Purchased Professional and Technical Services	1,449,500	
400 Purchased Property Services	2,800	
500 Other Purchased Services	17,327,719	
600 Supplies	2,274,614	
800 Other Objects	500	
Total Regular Programs - Elementary / Secondary	\$68,908,764	
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries	9,483,452	
200 Personnel Services - Employee Benefits	8,985,703	
300 Purchased Professional and Technical Services	3,401,600	
500 Other Purchased Services	14,893,792	
600 Supplies	357,800	
800 Other Objects	100,000	
Total Special Programs - Elementary / Secondary	\$37,222,347	
1300 Vocational Education		
500 Other Purchased Services	3,334,590	
Total Vocational Education	\$3,334,590	
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries	666,028	
200 Personnel Services - Employee Benefits	249,626	
500 Other Purchased Services	2,390,000	
600 Supplies	5,000	
Total Other Instructional Programs - Elementary / Secondary	\$3,310,654	
1500 Nonpublic School Programs		
300 Purchased Professional and Technical Services	566,878	
600 Supplies	39,275	
Total Nonpublic School Programs	\$606,153	
1600 Adult Education Programs		
500 Other Purchased Services	396,841	
Total Adult Education Programs	\$396,841	
1800 Pre-Kindergarten		
100 Personnel Services - Salaries	399,127	
200 Personnel Services - Employee Benefits	181,836	
300 Purchased Professional and Technical Services	7,470	
500 Other Purchased Services	5,386	
600 Supplies	93,643	
Total Pre-Kindergarten	\$687,462	
Total Instruction	\$114,466,811	
2000 Support Services		

<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	3,474,422
200 Personnel Services - Employee Benefits	2,304,032
300 Purchased Professional and Technical Services	1,125,006
500 Other Purchased Services	19,190
600 Supplies	108,425
800 Other Objects	13,930
Total Support Services - Students	\$7,045,005
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	3,949,159
200 Personnel Services - Employee Benefits	2,862,177
300 Purchased Professional and Technical Services	1,590,703
400 Purchased Property Services	1,600
500 Other Purchased Services	160,209
600 Supplies	776,065
800 Other Objects	2,500
Total Support Services - Instructional Staff	\$9,342,413
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,272,534
200 Personnel Services - Employee Benefits	3,749,328
300 Purchased Professional and Technical Services	1,605,500
500 Other Purchased Services	253,627
600 Supplies	78,598
800 Other Objects	193,199
Total Support Services - Administration	\$11,152,786
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,020,179
200 Personnel Services - Employee Benefits	673,673
300 Purchased Professional and Technical Services	1,048,000
500 Other Purchased Services	800
600 Supplies	55,300
Total Support Services - Pupil Health	\$2,797,952
2500 Support Services - Business	
100 Personnel Services - Salaries	1,129,181
200 Personnel Services - Employee Benefits	841,610
300 Purchased Professional and Technical Services	121,000
400 Purchased Property Services	4,500
500 Other Purchased Services	13,500
600 Supplies	92,500
800 Other Objects	6,700
Total Support Services - Business	\$2,208,991
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,569,163
200 Personnel Services - Employee Benefits	1,984,980
300 Purchased Professional and Technical Services	1,761,689

Description

400 Purchased Property Services	6,750,080
500 Other Purchased Services	684,520
600 Supplies	3,098,397
700 Property	458,600
800 Other Objects	8,000
Total Operation and Maintenance of Plant Services	\$17,315,429

Amount

2700 Student Transportation Services	
100 Personnel Services - Salaries	134,306
200 Personnel Services - Employee Benefits	103,235
300 Purchased Professional and Technical Services	12,013
500 Other Purchased Services	5,042,201
600 Supplies	228,580
Total Student Transportation Services	\$5,520,335

2800 Support Services - Central	
100 Personnel Services - Salaries	2,022,679
200 Personnel Services - Employee Benefits	1,487,565
300 Purchased Professional and Technical Services	1,023,028
400 Purchased Property Services	111,000
500 Other Purchased Services	106,300
600 Supplies	619,700
700 Property	65,000
800 Other Objects	8,700
Total Support Services - Central	\$5,443,972

2900 Other Support Services	
500 Other Purchased Services	38,524
Total Other Support Services	\$38,524
Total Support Services	\$60,865,407

3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	483,124
200 Personnel Services - Employee Benefits	278,522
300 Purchased Professional and Technical Services	114,865
400 Purchased Property Services	55,300
500 Other Purchased Services	209,810
600 Supplies	163,750
700 Property	5,500
800 Other Objects	13,500
Total Student Activities	\$1,324,371

3300 Community Services	
100 Personnel Services - Salaries	659,927
200 Personnel Services - Employee Benefits	436,666
400 Purchased Property Services	400
600 Supplies	66,241

<u>Description</u>	<u>Amount</u>
Total Community Services	\$1,163,234
Total Operation of Non-Instructional Services	\$2,487,605
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	7,960,509
Total Facilities Acquisition, Construction and Improvement Services	\$7,998,509
Total Facilities Acquisition, Construction and Improvement Services	\$7,998,509
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	7,604,367
900 Other Uses of Funds	11,579,313
Total Debt Service / Other Expenditures and Financing Uses	\$19,183,680
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,500,000
Total Interfund Transfers - Out	\$2,500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	4,226,963
Total Budgetary Reserve	\$4,226,963
Total Other Expenditures and Financing Uses	\$25,910,643
TOTAL EXPENDITURES	\$211,728,975

2024-2025 Final General Fund Budget

LEA : 115222752 Harrisburg City SD

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Schedule Of Cash And Investments (CAIN)

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	62,000,000	63,000,000
Public Purpose (Expendable) Trust Fund	90,000	90,000
Other Comptroller-Approved Special Revenue Funds	120,000	125,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	35,000,000	36,000,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
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	\$101,210,000	\$101,215,000

Long-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$101,210,000

\$101,215,000

	06/30/2024 Estimate	06/30/2025 Projection
Long-Term Indebtedness		
General Fund		
0510 Bonds Payable	194,300,000	182,300,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	300,000	150,000
0540 Accumulated Compensated Absences	3,000,000	3,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,700,000	7,700,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$205,300,000	\$193,150,000

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

06/30/2024 Estimate

06/30/2025 Projection

Long-Term Indebtedness

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

2024-2025 Final General Fund Budget
 LEA : 115222752 Harrisburg City SD
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06/30/2024 Estimate 06/30/2025 Projection

Long-Term Indebtedness

Food Service / Cafeteria Operations Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	50,000	40,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	115,000	115,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$165,000	\$155,000

Child Care Operations Fund

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right-To-Use Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right-To-Use Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right-To-Use Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

Total Internal Service Fund

06/30/2024 Estimate

06/30/2025 Projection

Long-Term Indebtedness

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

06/30/2024 Estimate 06/30/2025 Projection

Long-Term Indebtedness

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

	\$205,465,000	\$193,305,000
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	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<u>Short-Term Payables</u>		
General Fund	57,000,000	60,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	500,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,600,000	2,600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,000,000	
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	13,000	15,000
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$61,113,000	\$63,115,000
TOTAL INDEBTEDNESS	\$266,578,000	\$256,420,000

Account Description	Amounts
0810 Nonspendable Fund Balance	2,400,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	5,100,000
0850 Unassigned Fund Balance	16,900,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,500,000

5900 Budgetary Reserve 4,226,963

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$29,126,963