

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

Proposed Final Budget

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Marcia D Stokes

(717)703-4130

Extn :

Contact Person

Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 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 2025-2026 (compared to 2024-2025)?

Yes ☐

No ☐

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$211828370
Ending Unassigned Fund Balance	\$17335080
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.18%

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
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DUE DATE: AUGUST 15, 2025

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 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	DATE
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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.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$4,504,247.00 7340 PDE Amount: \$0.00	
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 Amended 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 Amended Recovery Plan, growth in fund balance is required for long term fiscal stability of the district and will be assigned to specific future needs

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	2,046,636	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	500,000	
0840 Assigned Fund Balance	5,953,325	
0850 Unassigned Fund Balance	17,381,755	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$23,835,080</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	60,593,081	
7000 Revenue from State Sources	139,603,835	
8000 Revenue from Federal Sources	11,631,454	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$211,828,370</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$235,663,450</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	37,332,673
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	985,000
6150 Current Act 511 Taxes - Proportional Assessments	8,985,001
6400 Delinquencies on Taxes Levied / Assessed by the LEA	6,980,511
6500 Earnings on Investments	2,500,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,038,800
6910 Rentals	340,596
6920 Contributions and Donations from Private Sources	305,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	155,000
REVENUE FROM LOCAL SOURCES	\$60,593,081
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	88,046,818
7112 Basic Education Funding-Social Security	3,142,234
7170 School Improvement Grants	250,000
7271 Special Education funds for School-Aged Pupils	8,916,027
7292 Pre-K Counts	714,000
7299 Program Revenues Not Listed Previously in the 7200 Series	25,000
7311 Pupil Transportation Subsidy	1,686,107
7312 Nonpublic and Charter School Pupil Transportation Subsidy	472,811
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,763,458
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	4,504,247
7360 Safe Schools	325,000
7531 Ready to Learn-Foundation	9,971,030
7532 Ready to Learn-Adequacy Supplement	3,721,331
7533 Ready to Learn-Tax Equity Supplement	721,299
7820 State Share of Retirement Contributions	14,249,473
REVENUE FROM STATE SOURCES	\$139,603,835
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	35,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	8,153,308
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	481,317
8516 Title III - Language Instruction for English Learners and Immigrant Students	292,491
8517 Title IV - 21st Century Schools	1,546,814
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	153,930
8732 ARRA - Qualified School Construction Bonds (QSCB)	404,594
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	64,000
REVENUE FROM FEDERAL SOURCES	\$11,631,454
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	211,828,370

Act 1 Index (current): 6.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,332,673	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,504,258</u>	
Total Approx. Tax Revenue:	\$41,836,931	
Approx. Tax Levy for Tax Rate Calculation:	\$46,956,695	
	Dauphin	Total

2024-25 Data		
a. Assessed Value	\$1,607,818,590	\$1,607,818,590
b. Real Estate Mills	30.7800	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$2,311,303,393	\$2,311,303,393
d. Assessed Value	\$1,495,436,140	\$1,495,436,140
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$49,488,656	\$49,488,656
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$49,488,656	\$49,488,656
(f Total * g)		
i. Base Mills Subject to Index	30.7800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	87.94000%	87.94000%
k. Tax Levy Needed	\$46,956,695	\$46,956,695
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	31.4000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$46,956,695	\$46,956,695
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$42,452,437
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,332,673
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,332,673	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,504,258</u>	
Total Approx. Tax Revenue:	\$41,836,931	
Approx. Tax Levy for Tax Rate Calculation:	\$46,956,695	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.6575	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$48,837,206	\$48,837,206
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$26,342.00	
Number of Homestead/Farmstead Properties	5489	5489
Median Assessed Value of Homestead Properties		\$54,600

Act 1 Index (current): 6.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,332,673
Amount of Tax Relief for Homestead Exclusions	<u>\$4,504,258</u>
Total Approx. Tax Revenue:	\$41,836,931
Approx. Tax Levy for Tax Rate Calculation:	\$46,956,695
	Dauphin
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,504,247	Lowering RE Tax Rate	\$4,504,247
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$11		\$11
Amount of Tax Relief from State/Local Sources			\$4,504,258

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Dauphin	1,495,436,140	31.4000	46,956,695				87.94000%		
Totals:				1,495,436,140	46,956,695	-	4,504,258	=	42,452,437 X 87.94000% = 37,332,673
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$120.00	\$0.00	750,000	750,000		
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	235,000	235,000		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total Current Act 511 Taxes – Flat Rate Assessments				985,000			985,000		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	5,500,000	5,500,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	910,000	910,000		
6154	Current Act 511 Amusement Taxes			5.000%	0.000%	375,000	375,000		
6155	Current Act 511 Business Privilege Taxes			1.00000	0.000	1	1		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.75000	0.000	2,200,000	2,200,000		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
Total Current Act 511 Taxes – Proportional Assessments				8,985,001			8,985,001		
Total Act 511, Current Taxes				9,970,001					
Act 511 Tax Limit -->				2,311,303,393 X		12		27,735,641	
				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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Dauphin	30.7800	31.4000	2.02%	Yes	6.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate	\$120.00	\$120.00	0.00%	Yes	6.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	6.1%				
6155	Current Act 511 Business Privilege Taxes	1.00000	1.00000	0.00%	Yes	6.1%				
6157	Current Act 511 Mercantile Taxes	0.75000	0.75000	0.00%	Yes	6.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	76,109,736
1200 Special Programs - Elementary / Secondary	34,614,278
1300 Vocational Education	3,520,325
1400 Other Instructional Programs - Elementary / Secondary	5,954,205
1500 Nonpublic School Programs	577,745
1600 Adult Education Programs	406,762
1800 Pre-Kindergarten	638,727
Total Instruction	\$121,821,778
2000 Support Services	
2100 Support Services - Students	10,018,025
2200 Support Services - Instructional Staff	7,313,389
2300 Support Services - Administration	11,085,253
2400 Support Services - Pupil Health	3,136,957
2500 Support Services - Business	1,877,592
2600 Operation and Maintenance of Plant Services	16,395,269
2700 Student Transportation Services	5,708,803
2800 Support Services - Central	6,342,894
2900 Other Support Services	40,000
Total Support Services	\$61,918,182
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,389,266
3300 Community Services	725,715
Total Operation of Non-Instructional Services	\$2,114,981
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	19,248,149
5200 Interfund Transfers - Out	2,500,000
5900 Budgetary Reserve	3,975,280
Total Other Expenditures and Financing Uses	\$25,723,429
Total Estimated Expenditures and Other Financing Uses	\$211,828,370

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,952,072
200 Personnel Services - Employee Benefits	22,034,251
300 Purchased Professional and Technical Services	2,599,553
400 Purchased Property Services	3,200
500 Other Purchased Services	18,919,899
600 Supplies	3,599,761
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	\$76,109,736
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,610,172
200 Personnel Services - Employee Benefits	8,264,741
300 Purchased Professional and Technical Services	2,138,928
500 Other Purchased Services	13,223,871
600 Supplies	261,566
800 Other Objects	115,000
Total Special Programs - Elementary / Secondary	\$34,614,278
1300 <u>Vocational Education</u>	
500 Other Purchased Services	3,520,325
Total Vocational Education	\$3,520,325
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,009,556
200 Personnel Services - Employee Benefits	307,110
500 Other Purchased Services	4,557,000
600 Supplies	80,539
Total Other Instructional Programs - Elementary / Secondary	\$5,954,205
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	465,813
600 Supplies	111,932
Total Nonpublic School Programs	\$577,745
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	406,762
Total Adult Education Programs	\$406,762
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	386,001
200 Personnel Services - Employee Benefits	119,343
400 Purchased Property Services	20,000
500 Other Purchased Services	13,540
600 Supplies	64,676
800 Other Objects	35,167
Total Pre-Kindergarten	\$638,727
Total Instruction	\$121,821,778

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,582,993
200 Personnel Services - Employee Benefits	2,947,656
300 Purchased Professional and Technical Services	2,385,959
500 Other Purchased Services	9,192
600 Supplies	82,333
800 Other Objects	9,892
Total Support Services - Students	\$10,018,025
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	3,247,716
200 Personnel Services - Employee Benefits	2,549,760
300 Purchased Professional and Technical Services	332,803
400 Purchased Property Services	1,600
500 Other Purchased Services	112,400
600 Supplies	1,064,985
800 Other Objects	4,125
Total Support Services - Instructional Staff	\$7,313,389
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	5,378,005
200 Personnel Services - Employee Benefits	3,497,720
300 Purchased Professional and Technical Services	1,692,200
500 Other Purchased Services	213,286
600 Supplies	147,980
800 Other Objects	156,062
Total Support Services - Administration	\$11,085,253
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,231,933
200 Personnel Services - Employee Benefits	816,324
300 Purchased Professional and Technical Services	1,050,000
500 Other Purchased Services	1,150
600 Supplies	37,550
Total Support Services - Pupil Health	\$3,136,957
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,005,158
200 Personnel Services - Employee Benefits	695,434
300 Purchased Professional and Technical Services	64,000
400 Purchased Property Services	4,700
500 Other Purchased Services	13,500
600 Supplies	86,800
800 Other Objects	8,000
Total Support Services - Business	\$1,877,592
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,118,159

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,677,761
300 Purchased Professional and Technical Services	1,892,379
400 Purchased Property Services	7,237,030
500 Other Purchased Services	778,940
600 Supplies	2,508,000
700 Property	175,000
800 Other Objects	8,000
Total Operation and Maintenance of Plant Services	\$16,395,269
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	192,796
200 Personnel Services - Employee Benefits	144,132
300 Purchased Professional and Technical Services	32,480
500 Other Purchased Services	5,337,395
600 Supplies	2,000
Total Student Transportation Services	\$5,708,803
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,329,592
200 Personnel Services - Employee Benefits	1,642,596
300 Purchased Professional and Technical Services	1,223,306
400 Purchased Property Services	111,000
500 Other Purchased Services	88,400
600 Supplies	694,400
700 Property	240,000
800 Other Objects	13,600
Total Support Services - Central	\$6,342,894
2900 <u>Other Support Services</u>	
500 Other Purchased Services	40,000
Total Other Support Services	\$40,000
Total Support Services	\$61,918,182
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	481,503
200 Personnel Services - Employee Benefits	280,558
300 Purchased Professional and Technical Services	233,435
400 Purchased Property Services	56,800
500 Other Purchased Services	202,710
600 Supplies	107,260
700 Property	5,000
800 Other Objects	22,000
Total Student Activities	\$1,389,266
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	484,049
200 Personnel Services - Employee Benefits	238,666
600 Supplies	3,000

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<u>Description</u>	<u>Amount</u>
Total Community Services	\$725,715
Total Operation of Non-Instructional Services	\$2,114,981
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	7,073,836
900 Other Uses of Funds	12,174,313
Total Debt Service / Other Expenditures and Financing Uses	\$19,248,149
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	3,975,280
Total Budgetary Reserve	\$3,975,280
Total Other Expenditures and Financing Uses	\$25,723,429
TOTAL EXPENDITURES	\$211,828,370

Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	42,000,000	45,000,000
Public Purpose (Expendable) Trust Fund	90,000	90,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	38,000,000	35,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000,000	2,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,000,000	3,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	90,000	90,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$85,180,000	\$85,180,000

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$85,180,000	\$85,180,000

LEA : 115222752 Harrisburg City SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	182,300,000	170,125
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	150,000	50,000
0540 Accumulated Compensated Absences	4,033,813	3,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,000,000	8,300,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$194,483,813	\$11,520,125
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	\$194,483,813	\$11,520,125

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$194,483,813	\$11,520,125

Account Description	Amounts
0810 Nonspendable Fund Balance	2,046,636
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	6,000,000
0850 Unassigned Fund Balance	17,335,080
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,835,080
5900 Budgetary Reserve	3,975,280
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$29,856,996