

Harrisburg School District
General Fund Proposed Final Budget
2025-2026
May 5, 2025



HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

This page left blank intentionally.

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

Contents:

Budget Summary.....	4
A. Expenditures.....	4
B. Revenue.....	4
C. Summary of Budget-5 Year Comparison.....	5
Revenue Charts.....	6
Expenditure Charts.....	7
Anticipated Revenue.....	8
6000 Local Sources.....	8
7000 State Sources.....	9
8000 Federal Sources.....	10
Revenue Definitions.....	11
Expenditure Object Definitions.....	14
1100 Regular Instruction Programs – Elementary & Secondary.....	15
1200 Special Instruction Programs – Elementary & Secondary.....	15
1300 Vocational Education Programs.....	16
1400 Other Instructional Programs.....	16
1500 Nonpublic School Programs.....	17
1600 Adult Education Programs.....	17
1800 Pre-Kindergarten.....	17
2100 Support Services – Pupil Personnel.....	18
2200 Support Staff-Instructional Staff.....	18
2300 Support Services – Administration.....	19
2400 Support Services – Pupil Health.....	19
2500 Support Services – Business.....	20
2600 Operation and Maintenance of Plant Services.....	20
2700 Student Transportation Services.....	21
2800 Support Services – Technology.....	21
2900 Other Support Services.....	22
3200 Student Activities.....	22
3300 Community Services.....	23
4600 Existing Building Improvement Services.....	23
5100/5200 Debt Service/Interfund Transfers.....	24
5900 Budgetary Reserve.....	24
Appendix A.....	25
Mill Rate History	25
Assessment Growth History.....	25

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

Budget Summary

The General Fund Proposed Final Budget for the 2025-2026 fiscal year totals \$211,828,370. This budget is a \$5,409,711 (2.55%) decrease from the 2024-2025 budget of \$217,238,081. The large decrease is due mainly to the ending of the ESSER grants. This proposed final budget is balanced.

A. Expenditures

The largest expenditure is Personnel Salaries and Benefits representing approximately 50% of the district's budget. The second largest expenditure is Other Purchased Services at 23% of the district's budget, driven mainly by charter school tuition payments. The third largest expenditure is Other Uses of Funds at 7%, driven mainly by principal payments on our debt service and transfer to the capital reserve fund.

B. Revenues

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

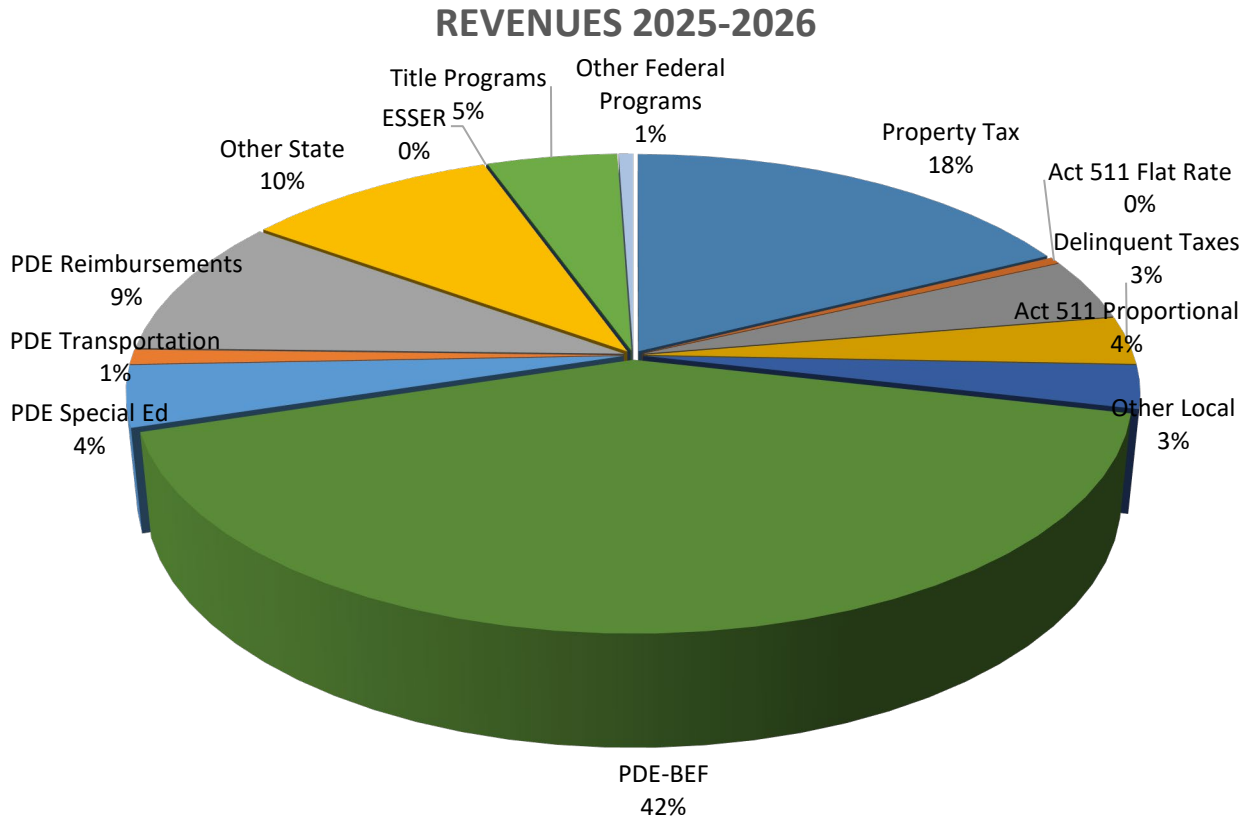
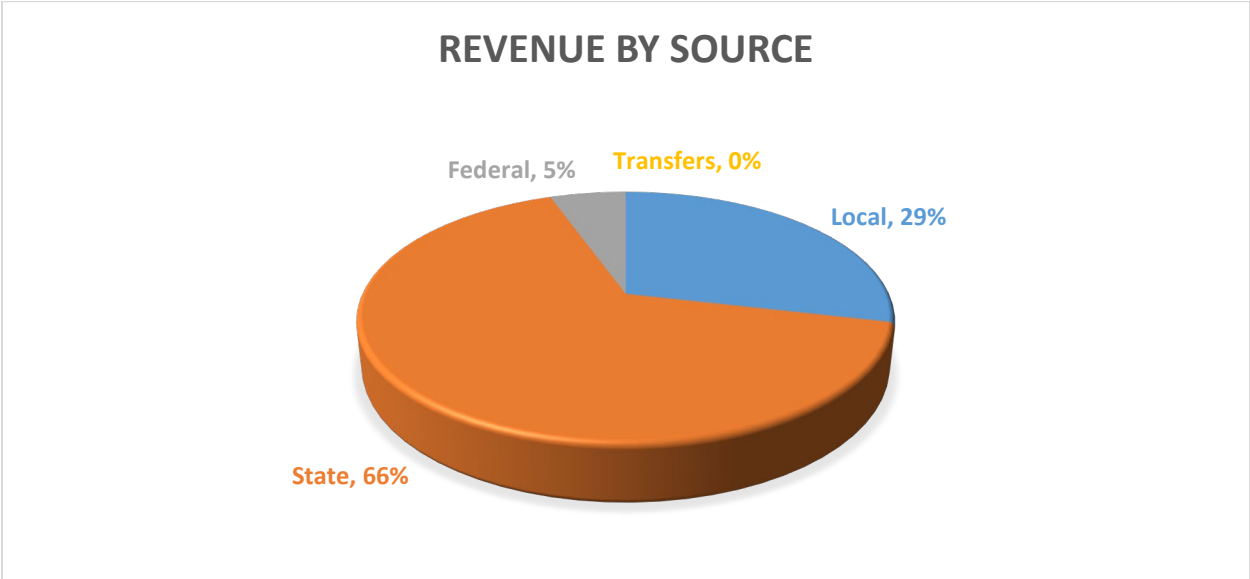
Revenue from local sources shows a 0.62 mill increase for real property taxes. There has been a significant decrease in Taxable Assessed Values. The 0.62 mill increase will generate approximately \$2.5 million less in Property Tax revenue for 25-26 due to the decrease in Taxable Assessed Values. Total local revenues reflect a decrease driven by less property tax revenue and lower interest earnings on investments. The overall revenue from state sources is expected to increase by 5.39%, this is largely due to the increase in the Basic Education Funding (BEF) and the Adequacy Supplement proposed by the Governor. The district is estimating to receive 50% of the Governor's proposed increases in the Adequacy Supplement. Federal revenue is expected to decrease by 79% because of the end of the ESSER grants.

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

C. Summary of Budget-5 Year Comparison

	2021-22	2022-23	2023-2024	2024-25	2025-26	2025-26
REVENUE	AFR	AFR	AFR	PDE 2028	Proposed	Proposed Final
Mill Rate	29.7800	30.7800	30.7800	30.7800	31.4000	Budget Increase/ (Decrease)
						0.6200
6000 Local Sources	\$61,658,605	\$64,063,588	\$64,722,952	\$62,714,512	\$60,593,081	(\$2,121,431)
7000 State Sources	91,419,529	105,867,275	112,138,420	132,082,158	139,603,835	\$7,521,677
8000 Federal Sources	26,773,280	34,112,318	38,639,603	20,841,411	11,631,454	(\$9,209,957)
9000 Other Revenue	0	0	0	1,600,000	0	(\$1,600,000)
Total Revenue	\$179,851,414	\$204,043,181	\$215,500,975	\$217,238,081	\$211,828,370	(\$5,409,711)
EXPENDITURES						
1100 Regular Instruction Programs	\$60,664,370	\$65,978,074	\$68,840,396	\$72,003,683	\$76,109,736	\$4,106,053
1200 Special Instruction Programs	27,152,493	27,604,067	30,583,139	35,924,606	34,614,278	(\$1,310,328)
1300 Vocational Education Programs	3,819,274	3,723,541	3,258,958	3,334,590	3,520,325	\$185,735
1400 Other Instructional Programs	2,933,524	3,617,192	3,475,331	3,335,654	5,954,205	\$2,618,551
1500 Non-Public School Programs	391,179	497,750	538,204	606,153	577,745	(\$28,408)
1600 Adult Education Programs	377,719	377,719	387,162	396,841	406,762	\$9,921
1800 Pre-Kindergarten	149,021	134,408	652,636	687,462	638,727	(\$48,735)
2100 Support Services -Students	4,595,738	4,829,212	6,333,703	7,061,910	10,018,025	\$2,956,115
2200 Support Services – Instructional Staff	4,568,726	4,759,618	6,092,663	9,545,263	7,313,389	(\$2,231,874)
2300 Support Services – Administration	8,216,472	8,673,267	9,281,908	11,374,286	11,085,253	(\$289,033)
2400 Support Services – Pupil Health	1,864,732	2,379,178	2,182,826	2,797,952	3,136,957	\$339,005
2500 Support Services Business	1,251,946	1,534,765	1,639,702	2,208,991	1,877,592	(\$331,399)
2600 Operation & Maintenance	11,571,822	16,111,158	16,801,526	18,332,364	16,395,269	(\$1,937,095)
2700 Student Transportation Services	4,311,893	4,847,024	5,308,783	5,655,335	5,708,803	\$53,468
2800 Support Services – Central	5,110,659	4,644,199	5,049,253	5,508,872	6,342,894	\$834,022
2900 Other Support Services	164,980	39,123	38,524	38,524	40,000	\$1,476
3200 Student Activities	759,022	1,071,228	1,165,182	1,334,571	1,389,266	\$54,695
3300 Community Services	207,233	666,579	675,301	1,163,234	725,715	(\$437,519)
4600 Existing Building Improvement Services	1,973,666	11,504,965	21,417,558	7,998,509	250,000	(\$7,748,509)
5000 Debt Service/Transfers	36,406,925	37,966,755	30,610,844	27,929,281	25,723,429	(\$2,205,852)
Total Expenditures	\$176,491,395	\$200,959,822	\$214,333,600	\$217,238,081	\$211,828,370	(\$5,409,711)

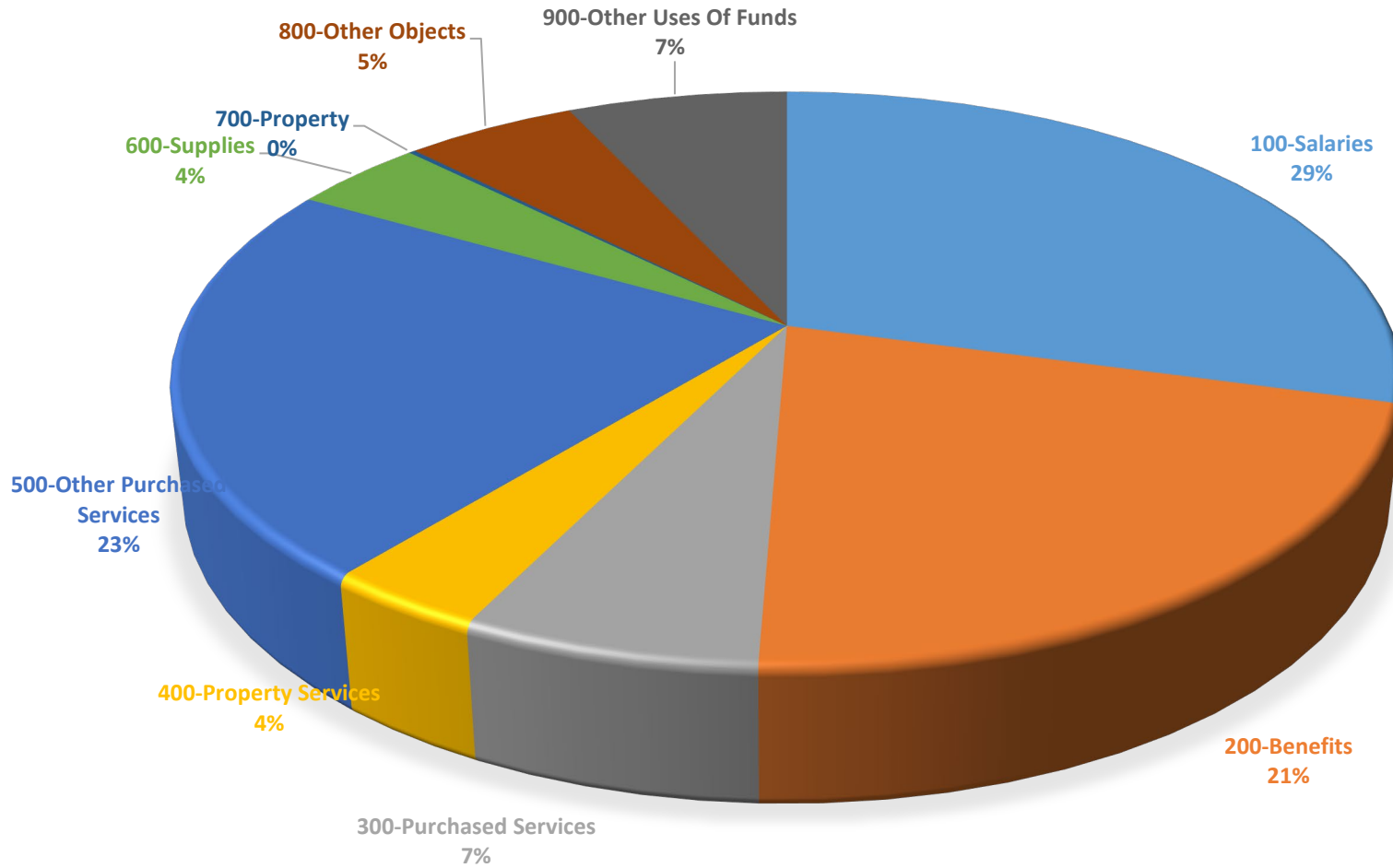
HARRISBURG SCHOOL DISTRICT
 GENERAL FUND PROPOSED FINAL BUDGET 2025-2026



HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

Expenditure Chart

EXPENDITURES BY OBJECT



HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

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.

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	AFR	AFR	AFR	AFR	PDE 2028	Proposed Final Budget
6111 Real Estate Taxes	40,010,801	40,471,894	40,372,628	39,971,279	39,911,709	37,332,673
6113 Public Utility Realty Tax	51,125	54,231	52,593	51,572	53,000	53,000
6114 Pmt in Lieu of Current Tax	1,262,847	1,292,750	1,876,701	1,948,375	1,872,500	1,872,500
6140 Current Act 511-Flat Rate Assessments	885,222	938,839	701,146	954,907	970,000	985,000
6150 Proportional Assessments (511)	7,788,323	8,451,366	9,246,268	9,092,784	8,510,001	8,985,001
6400 Delinquency on Taxes Levied	8,339,418	7,791,362	6,965,336	7,819,976	6,244,500	6,980,511
6500 Earnings on Investments	40,381	79,288	1,987,793	3,161,818	3,000,000	2,500,000
6700 Revenue from LEA Activities	0	26,155	48,058	29,832	50,000	35,000
6800-Rev from IU/Pass Through Funds	1,288,717	1,207,943	1,483,447	1,145,745	1,204,248	1,038,800
6910 Rentals	54,984	112,310	41,647	59,584	338,554	340,596
6920 Contrib/Donations Private Sector	386,038	332,870	286,305	366,433	275,000	305,000
6940 Tuition from Patrons	6,269	108,755	215,000	0	0	0
6960 SVCS provide to other LEAs/Govt Units	0	0	15,000	0	10,000	10,000
6990 Refunds and Other Misc. Revenue	965,856	790,842	993,102	120,647	275,000	155,000
Total Local Sources	61,079,981	61,658,605	64,285,024	64,722,952	62,714,512	60,593,081

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

7000 State Sources

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	AFR	AFR	AFR	AFR	PDE2028	Proposed Final Budget
7111 Basic Education Funding	53,792,175	59,301,898	72,294,409	81,295,472	86,351,376	88,046,818
7112 Basic Education Funding - SS	2,190,414	2,488,982	62,952	0	0	0
7160 Tuition for Orphans Subsidy	89,104	54,178	39,672	43,264	0	250,000
7271 Special Ed. Funding	6,301,247	6,623,083	7,430,452	7,873,870	8,604,278	8,916,027
7292 Pre-K Counts	118,750	148,750	170,000	680,000	680,000	714,000
7299 Other Program Revenue	319,521	126,341	11,428	76,106	25,000	25,000
7310 Transportation	1,552,937	1,616,563	2,065,230	2,116,640	2,070,000	2,158,918
7320 Rental & Sinking fund	2,394,671	2,929,160	2,195,501	3,264,472	2,258,863	2,763,458
7330 Health Services	209,665	128,758	72,390	0	75,000	95,000
7340 State Property Tax Reduction Allocation	2,771,967	2,776,273	3,497,899	3,499,438	4,101,391	4,504,247
7360 Safe Schools/Leam & Serve	18,944	0	402,015	3,995	694,000	325,000
7361 PCCD Grant - COVID 19	41,494	0	0	0	0	0
7531 Ready to Learn Block Grant	1,807,251	2,307,251	1,807,251	1,807,251	9,969,296	9,971,030
7532 Ready to Learn Block Grant-Adequacy	0	0	0	0	0	3,721,331
7533 Ready to Learn Block Grant-Tax Equity	0	0	0	0	0	721,299
7599 Other State Revenue	1,100	0	0	0	0	0
7810 State Share of SS and Medicare	0	0	1,296,239	1,455,978	3,137,376	3,142,234
7820 State Share of Retirement Contrib	9,987,837	12,918,292	14,521,838	10,021,935	14,115,578	14,249,473
Total State Sources	81,597,077	91,419,529	105,867,275	112,138,420	132,082,158	139,603,835

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

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.

	2020-21 AFR	2021-22 AFR	2022-23 AFR	2023-24 AFR	2024-25 PDE 2028	2025-26 Proposed Final Budget
8390 Grant in Aid Directly from Fed	59,224	76,401	32,239	338,154	717,420	35,000
8514 Title I	8,187,776	9,158,592	8,732,019	8,044,134	7,972,552	8,153,308
8515 Title II	665,559	670,136	457,186	483,899	481,317	481,317
8516 Title III	199,178	233,853	244,799	430,071	299,947	292,491
8517 Title IV	408,393	519,919	450,266	498,810	1,721,710	1,546,814
8690 Other Restricted Federal Grants	373,051	63,457	74,478	64,221	153,571	153,930
8732 ARRA QSCB	400,388	401,477	404,594	203,711	404,594	404,594
8741 CARES Act-ESSER I	4,607,188	10,526	149,862	0	0	0
8742 CARES Act GEER	132,383	74,336	1,401	0	0	0
8742 ESSER II	428,561	13,087,824	11,467,457	0	0	0
8743 ESSER III	0	1,537,434	10,453,758	26,408,813	8,000,000	0
8749 Other CARES Act Funding	635,414	0	0	0	0	0
8751 ARP ESSER Learning Loss	0	402,848	123,257	1,452,811	540,300	0
8752 ARP ESSER Summer Programs	0	0	328,943	229,672	0	0
8753 ARP ESSER Afterschool Programs	0	0	273,562	192,073	0	0
8755 ARP ESSER Emergency Relief	0	0	191,397	71,226	0	0
8810 Medical Assistance (ACCESS)	576,465	536,477	299,848	0	500,000	500,000
8820 Medical Assistance/Admin	0	0	427,252	76,531	50,000	64,000
Total Federal Sources	16,673,580	26,773,280	34,112,318	38,494,124	20,841,411	11,631,454

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

Revenue Definitions

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

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

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

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

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

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

6500 Interest on investments.

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

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

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

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

6940 Tuition charged for non-resident students

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

6990 Revenue from other local sources not classified elsewhere.

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

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

7160 Tuition for orphans and children placed in private homes.

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

- 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.
- 7531** Ready to Learn Block Grant.
- 7532** Revenue received by a school district from the Commonwealth of PA that provides resources to school districts for student achievement and academic success and for pre-kindergarten, full-day kindergarten, and other proven educational programs
- 7533** Revenue received by a school district from the Commonwealth of PA that provides resources to school districts for mitigating property tax increases, providing tax relief, or reducing debt
- 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.

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

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

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

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

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.

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

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.

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Budget-PDE 2028	Proposed Final Budget
100 Salaries	23,811,407	24,607,201	24,251,936	23,804,892	28,413,361	28,952,072
200 Employee Benefits	16,265,227	16,338,382	17,799,219	16,890,008	20,340,634	22,034,251
300 Purchased Prof & Tech Svcs	1,307,178	885,071	5,715,499	8,031,592	3,021,200	2,599,553
400 Purchased Property Services	219	9,496	17,027	1,352	2,800	3,200
500 Other Purchased Services	12,496,380	12,584,496	13,001,570	15,575,016	17,335,809	18,919,899
600 Supplies	2,996,982	6,218,504	5,177,885	4,536,292	2,889,379	3,599,761
700 Property	21,869	20,171	13,720	0	0	0
800 Other Objects	4,296	1,049	1,218	1,245	500	1,000
Total 1100	56,903,558	60,664,370	65,978,074	68,840,396	72,003,683	76,109,736

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Budget-PDE 2028	Proposed Final Budget
100 Salaries	7,467,718	7,405,074	6,767,883	6,000,202	9,483,452	10,610,172
200 Employee Benefits	5,674,393	5,507,470	4,484,995	3,872,488	8,985,703	8,264,741
300 Purchased Prof & Tech Svcs	1,992,130	2,799,366	2,677,240	5,292,774	3,401,600	2,138,928
400 Purchased Property Services	0	0	275	0	0	0
500 Other Purchased Services	9,898,086	11,227,606	13,042,727	14,981,661	13,591,051	13,223,871
600 Supplies	153,860	212,578	353,637	386,715	362,800	261,566
700 Property	0	0	207,812	5,108	0	0
800 Other Objects	2,395	399	69,498	44,191	100,000	115,000
Total 1200	25,188,582	27,152,493	27,604,067	30,583,139	35,924,606	34,614,278

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget-PDE 2028	2025-26 Proposed Final Budget
500 Other Purchased Services	4,060,983	3,819,274	3,723,541	3,258,958	3,334,590	3,520,325
Total 1300	4,060,983	3,819,274	3,723,541	3,258,958	3,334,590	3,520,325

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget-PDE 2028	2025-26 Proposed Final Budget
100 Salaries	341,952	471,964	436,763	238,874	666,028	1,009,556
200 Employee Benefits	160,043	219,413	4,699	49,787	249,626	307,110
300 Purchased Prof & Tech Svcs	0	0	0	0	0	0
400 Purchased Property Services	0	0	0	0	0	0
500 Other Purchased Services	2,072,059	2,211,635	3,175,211	3,186,670	2,415,000	4,557,000
600 Supplies	0	30,512	519	0	5,000	80,539
700 Property	0	0	0	0	0	0
800 Dues and Fees	0	0	0	0	0	0
Total 1400	2,574,054	2,933,524	3,617,192	3,475,331	3,335,654	5,954,205

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget-PDE 2028	2025-26 Proposed Final Budget
300 Purchased Prof & TechSves	267,986	381,539	497,750	538,204	566,878	465,813
500 Other Purchased Services	13,957	9,640	0	0	0	0
600 Supplies	0	0	19,678	19,400	39,275	111,932
	281,943	391,179	517,428	557,604	606,153	577,745

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget-PDE 2028	2025-26 Proposed Final Budget
500 Other Purchased Services	366,718	377,719	377,719	387,162	396,841	406,762
	366,718	377,719	377,719	387,162	396,841	406,762

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget-PDE 2028	2025-26 Proposed Final Budget
100 Salaries	71,308	80,073	73,468	340,883	399,127	386,001
200 Employee Benefits	70,234	68,015	38,525	144,425	181,836	119,343
300 Purchased Prof & TechSves	0	429	0	102	7,470	20,000
500 Other Purchased Services	0	0	1,087	0	5,386	13,540
600 Supplies	4,958	504	21,328	167,227	93,643	64,676
800 Dues and Fees	0	0	0	0	0	35,167
	146,500	149,021	134,408	652,636	687,462	638,727

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Budget-PDE	Proposed
					2028	Final Budget
100 Salaries	2,714,007	2,710,343	2,731,398	3,783,010	3,489,423	4,582,993
200 Employee Benefits	1,843,214	1,767,919	1,893,236	2,353,291	2,305,936	2,947,656
300 Purchased Prof & Tech Svcs	96,407	111,414	76,667	78,346	1,125,006	2,385,959
500 Other Purchased Services	0	1	138	4,857	19,190	9,192
600 Supplies	6,653	4,078	125,993	102,074	108,425	82,333
800 Other Objects	0	1,983	1,780	12,124	13,930	9,892
Total 2100	4,660,281	4,595,738	4,829,212	6,333,703	7,061,910	10,018,025

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Budget-PDE	Proposed
					2028	Final Budget
100 Salaries	1,699,199	1,795,201	2,104,660	2,578,566	3,949,159	3,247,716
200 Employee Benefits	1,178,945	1,422,613	1,224,235	1,649,647	2,904,177	2,549,760
300 Purchased Prof & Tech Svcs	1,478,158	896,732	1,040,772	710,351	1,709,703	332,803
400 Purchased Property Services	0	0	0	0	1,600	1,600
500 Other Purchased Services	7,676	1,015	26,296	160,432	180,459	112,400
600 Supplies	456,198	453,165	363,135	993,543	797,665	1,064,985
700 Property	0	0	0	0	0	0
800 Other Objects	0	0	520	125	2,500	4,125
Total 2200	4,820,176	4,568,726	4,759,618	6,092,663	9,545,263	7,313,389

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Budget-PDE	Proposed
					2028	Final Budget
100 Salaries	3,366,821	3,775,367	4,193,130	4,433,195	5,272,534	5,378,005
200 Employee Benefits	2,268,041	2,480,299	2,693,696	2,766,314	3,749,328	3,497,720
300 Purchased Prof & Tech Svcs	1,446,005	1,472,152	1,374,551	1,690,884	1,715,500	1,692,200
500 Other Purchased Services	197,346	295,241	200,092	172,307	253,627	213,286
600 Supplies	2,842	21,912	98,700	169,508	190,098	147,980
800 Other Objects	333,751	171,501	113,098	49,701	193,199	156,062
Total 2300	7,614,806	8,216,472	8,673,267	9,281,908	11,374,286	11,085,253

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Budget-PDE	Proposed
					2028	Final Budget
100 Salaries	594,430	729,232	811,694	732,552	1,020,179	1,231,933
200 Employee Benefits	359,549	472,626	538,189	466,217	673,673	816,324
300 Purchased Prof & Tech Svcs	49,213	653,800	1,018,504	926,069	1,048,000	1,050,000
500 Other Purchased Services	328	0	0	0	800	1,150
600 Supplies	5,296	9,074	10,791	57,988	55,300	37,550
Total 2400	1,008,816	1,864,732	2,379,178	2,182,826	2,797,952	3,136,957

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Budget-PDE	Proposed
					2028	Final Budget
100 Salaries	351,719	458,763	660,154	906,908	1,129,181	1,005,158
200 Employee Benefits	270,443	296,664	542,586	630,412	841,610	695,434
300 Purchased Prof & TechSvcs	456,988	402,894	205,249	27,618	121,000	64,000
400 Purchased Property Services	7,748	5,809	5,809	709	4,500	4,700
500 Other Purchased Services	3,531	4,516	5,138	4,379	13,500	13,500
600 Supplies	31,758	48,832	80,355	56,412	92,500	86,800
800 Other Objects	6,706	34,468	35,474	13,263	6,700	8,000
Total 2500	1,128,893	1,251,946	1,534,765	1,639,702	2,208,991	1,877,592

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Budget-PDE	Proposed
					2028	Final Budget
100 Salaries	1,581,156	1,646,834	2,148,797	1,943,155	2,619,059	2,118,159
200 Employee Benefits	1,457,469	1,350,788	1,424,740	1,379,536	2,047,142	1,677,761
300 Purchased Prof & TechSvcs	1,055,600	1,212,372	1,272,644	1,638,284	2,032,477	1,892,379
400 Purchased Property Services	3,808,154	5,480,924	7,095,491	7,452,790	7,121,176	7,237,030
500 Other Purchased Services	506,129	591,315	727,383	626,654	684,520	778,940
600 Supplies	923,347	1,142,701	3,104,233	2,771,536	3,117,397	2,508,000
700 Property	0	143,142	333,141	978,963	702,593	175,000
800 Other Objects	2,241	3,746	4,729	10,607	8,000	8,000
Total 2600	9,334,096	11,571,822	16,111,158	16,801,526	18,332,364	16,395,269

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Budget-PDE	Proposed
					2028	Final Budget
100 Salaries	88,592	94,399	115,295	161,729	134,306	192,796
200 Employee Benefits	51,989	42,102	77,418	115,138	103,235	144,132
300 Purchased Prof & Tech Svcs	36,275	37,981	34,303	18,326	12,013	32,480
500 Other Purchased Services	3,038,449	3,775,506	4,439,542	5,001,416	5,132,201	5,337,395
600 Supplies	114,267	361,905	180,466	12,173	228,580	2,000
Total 2700	3,329,572	4,311,893	4,847,024	5,308,783	5,655,335	5,708,803

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Budget-PDE	Proposed
					2028	Final Budget
100 Salaries	1,283,755	1,418,391	1,852,598	2,151,821	2,022,679	2,329,592
200 Employee Benefits	903,552	1,009,718	1,272,100	1,386,782	1,487,565	1,642,596
300 Purchased Prof & Tech Svcs	449,834	726,718	880,303	846,739	1,030,728	1,223,306
400 Purchased Property Services	112,604	100,989	1,150	204	111,000	111,000
500 Other Purchased Services	38,583	20,171	54,690	45,501	106,300	88,400
600 Supplies	609,874	1,399,281	567,806	505,611	676,900	694,400
700 Property	179,009	426,280	0	99,413	65,000	240,000
800 Other Objects	17,515	9,111	15,552	13,182	8,700	13,600
Total 2800	3,594,726	5,110,659	4,644,199	5,049,253	5,508,872	6,342,894

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

2900 Other Support Services

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

2900 - Other Support Services

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget-PDE 2028	2025-26 Proposed Final Budget
500 Other Purchased Services	39,144	38,639	39,123	38,524	38,524	40,000
800 Other Objects	319,521	126,341	0	0	0	0
Total 2900	358,665	164,980	39,123	38,524	38,524	40,000

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget-PDE 2028	2025-26 Proposed Final Budget
100 Salaries	232,390	374,795	454,859	477,409	483,124	481,503
200 Employee Benefits	134,468	180,560	205,929	250,391	278,522	280,558
300 Purchased Prof & TechSvcs	11,322	22,823	29,067	101,803	125,065	233,435
400 Purchased Property Services	10,832	25,504	33,175	31,412	55,300	56,800
500 Other Purchased Services	21,944	87,116	165,297	156,747	209,810	202,710
600 Supplies	11,661	59,710	53,773	139,450	163,750	107,260
700 Property	19,427	0	115,415	0	5,500	5,000
800 Other Objects	6,883	8,514	13,713	7,971	13,500	22,000
Total 3200	448,927	759,022	1,071,228	1,165,182	1,334,571	1,389,266

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

3300 Community Services

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

3300 - Community Services

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget-PDE 2028	2025-26 Proposed Final Budget
100 Salaries	213,847	149,193	404,925	419,644	659,927	484,049
200 Employee Benefits	104,002	43,762	165,477	225,486	436,666	238,666
300 Purchased Prof & Tech Svcs	0	0	0	11,654	0	0
400 Purchased Property Services	0	0	725	-75	400	0
500 Other Purchased Services	0	0	9,568	1,828	0	0
600 Supplies	9,273	14,278	82,584	16,505	66,241	3,000
800 Other Objects	910	0	3,300	260	0	0
Total 3300	328,032	207,233	666,579	675,301	1,163,234	725,715

4600 Existing Building Improvement Services

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

4200/4600 - Existing Site/Building Improvement Services

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget-PDE 2028	2025-26 Proposed Final Budget
300 Purchased Prof & Tech Svcs	0	0	1,285,659	739,537	38,000	0
400 Purchased Property Svcs	1,270,873	1,973,666	10,175,733	19,578,195	7,960,509	250,000
500 Other Purchased Services	0	0	2,155	0	0	0
600 Supplies	0	0	0	924,149	0	0
700 Property	0	0	41,418	175,677	0	0
Total 4600	1,270,873	1,973,666	11,504,965	21,417,558	7,998,509	250,000

HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget-PDE 2028	2025-26 Proposed Final Budget
300 Purchased Prof & Tech Svcs	0	0	0	0	0	0
800 Other Objects	271,467	64,114	8,107,613	8,310,462	9,623,005	7,073,836
900 Other Financing Uses	0	0	10,859,142	11,254,550	11,579,313	12,174,313
900 Other Uses of Funds (Debt Svc)	20,275,369	21,342,811	6,500,000	2,000,000	0	0
900 Fund Transfer (cap reserve)	12,000,000	15,000,000	12,500,000	9,045,833	2,500,000	2,500,000
Total 5100/5200	32,546,836	36,406,925	37,966,755	30,610,844	23,702,318	21,748,149

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget-PDE 2028	2025-26 Proposed Final Budget
800 Other Objects		0	0	0	4,226,963	3,975,280
Total 5900	0	0	0	0	4,226,963	3,975,280

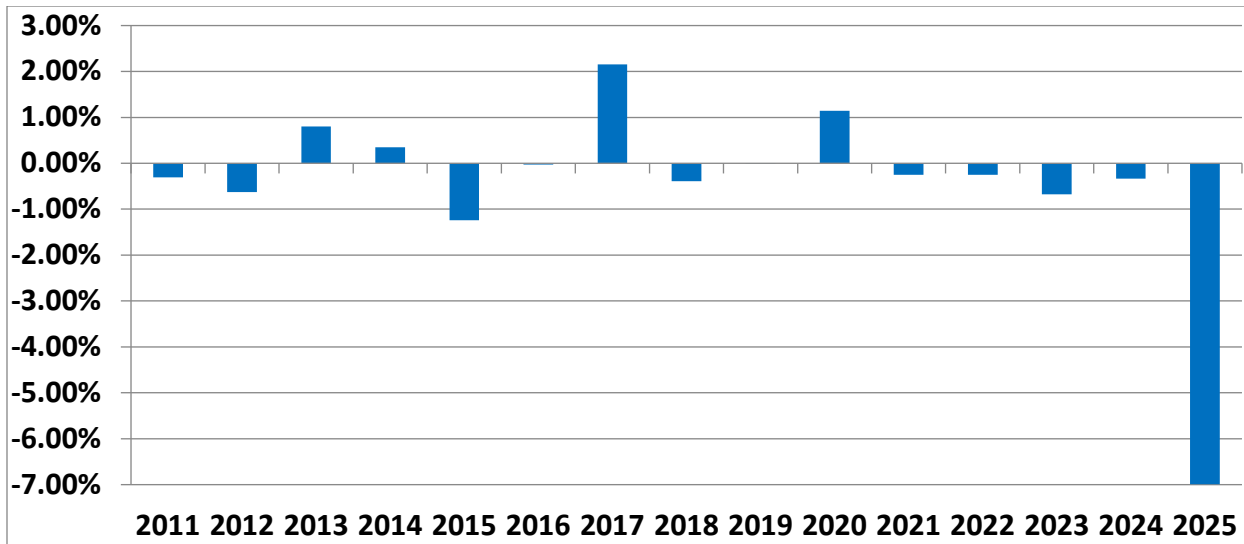
HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2025-2026

Appendix A

Mill Rate History

Year	Mill Rates	Mill Increase	% Increase
2016-17	27.8000	-0.116	-0.41%
2017-18	27.8000	0.000	0.00%
2018-19	28.8010	1.001	3.60%
2019-20	29.7800	0.979	3.40%
2020-21	29.7800	0.000	0.00%
2021-22	29.7800	0.000	0.00%
2022-23	30.7800	1.000	3.36%
2023-24	30.7800	0.000	0.00%
2024-25	30.7800	0.000	0.00%
2025-26*	31.4000	0.620	2.01%
Average Increase		0.348	1.20%

Assessment Growth History



Average Annual Assessment Decrease: 0.44%