

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 05/16/2022



President of the Board - Original Signature Required

Date

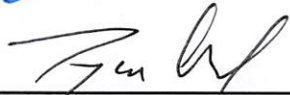
6-20-2022



Secretary of the Board - Original Signature Required

Date

6-20-2022



Chief School Administrator - Original Signature Required

Date

6-20-2022

Bryan K Howett

(717)664-8520

Extn :

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Telephone

Extension

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Email Address

# **CERTIFICATION OF ESTIMATED ENDING FUND BALANCE** **FROM 2022-2023 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> Manheim Central SD	<b>COUNTY :</b> Lancaster	<b>AUN :</b> 113364403
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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 2022-2023 (compared to 2021-2022 )?

Yes ☒

No ☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.


Total Budgeted Expenditures	\$64745912
Ending Unassigned Fund Balance	\$4497537
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.94%

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 6/23/22
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028**  
**FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> <b>Manheim Central SD</b>	<b>County :</b> <b>Lancaster</b>	<b>AUN Number :</b> <b>113364403</b>
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> <b>5/16/2022</b>
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved for the uncertainty of budget revenue and expenditures.
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.	Budget Stabilization
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS Rate Stabilization : \$1,000,000 Capital Projects: \$9,300,000 Future Debt Service: \$9,500,000

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	200,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	19,800,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,936,717	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$24,736,717</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	43,104,968	
7000 Revenue from State Sources	17,987,036	
8000 Revenue from Federal Sources	3,214,728	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$64,306,732</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$89,043,449</u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	35,609,867
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	37,500
6114 Payments in Lieu of Current Taxes - State / Local	227,986
6150 Current Act 511 Taxes - Proportional Assessments	4,925,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	650,000
6500 Earnings on Investments	225,000
6700 Revenues from LEA Activities	85,615
6800 Revenues from Intermediary Sources / Pass-Through Funds	690,000
6910 Rentals	13,000
6940 Tuition from Patrons	95,000
6990 Refunds and Other Miscellaneous Revenue	246,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$43,104,968</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,025,679
7112 Basic Education Funding-Social Security	915,119
7160 Tuition for Orphans Subsidy	30,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	1,748,074
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	93,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	495,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	1,045,832
7505 Ready to Learn Block Grant	301,665
7820 State Share of Retirement Contributions	4,227,167
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,987,036</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	563,634
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	84,442
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	8,401
8517 NCLB, Title IV - 21st Century Schools	45,610
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	192,758
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,819,883

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	500,000
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,214,728</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>64,306,732</b>

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$35,609,867	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,050,044</u>	
Total Approx. Tax Revenue:	\$36,659,911	
Approx. Tax Levy for Tax Rate Calculation:	\$38,143,655	
	Lancaster	Total

2021-22 Data		
a. Assessed Value	\$2,415,679,600	\$2,415,679,600
b. Real Estate Mills	15.1011	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,356,845,763	\$2,356,845,763
d. Assessed Value	\$2,442,835,500	\$2,442,835,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$36,479,419	\$36,479,419
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$36,479,419	\$36,479,419
(f Total * g)		
i. Base Mills Subject to Index	15.1011	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$38,143,655	\$38,143,655
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	15.6145	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$38,143,655	\$38,143,655
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$37,093,611
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$35,609,867
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$35,609,867	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,050,044</u>	
Total Approx. Tax Revenue:	\$36,659,911	
Approx. Tax Levy for Tax Rate Calculation:	\$38,143,655	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.6145	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$38,143,655	\$38,143,655
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	\$9,413.22	
Number of Homestead/Farmstead Properties	7144	7144
Median Assessed Value of Homestead Properties		\$196,800

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$35,609,867
Amount of Tax Relief for Homestead Exclusions	<u>\$1,050,044</u>
Total Approx. Tax Revenue:	\$36,659,911
Approx. Tax Levy for Tax Rate Calculation:	\$38,143,655
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,045,832	Lowering RE Tax Rate	\$0	\$1,045,832
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,212			\$4,212
Amount of Tax Relief from State/Local Sources				\$1,050,044

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 113364403     Manheim Central SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 7/21/2022 1:21:55 PM				Page - 1 of 1			
<u>CODE</u>							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lancaster	2,442,835,500	15.6145	38,143,655			96.00000%	
<b>Totals:</b>	<b>2,442,835,500</b>		<b>38,143,655</b>	-            1,050,044    =	37,093,611    X	96.00000%    =	35,609,867
				<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			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
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
<b>Total    Current Act 511 Taxes – Flat Rate Assessments</b>						<b>0</b>	<b>0</b>
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%	4,300,000	4,300,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	625,000	625,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
<b>Total    Current Act 511 Taxes – Proportional Assessments</b>						<b>4,925,000</b>	<b>4,925,000</b>
<b>Total Act 511, Current Taxes</b>							<b>4,925,000</b>
<b>Act 511 Tax Limit    --&gt;</b>				<b>2,356,845,763    X</b>	<b>12</b>	<b>28,282,149</b>	
				<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>	

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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Lancaster	15.1011	15.6145	3.40%	Yes	3.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	25,354,702
1200 Special Programs - Elementary / Secondary	9,221,073
1300 Vocational Education	1,434,369
1400 Other Instructional Programs - Elementary / Secondary	67,446
1800 Pre-Kindergarten	72,052
<b>Total Instruction</b>	<b>\$36,149,642</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,875,165
2200 Support Services - Instructional Staff	2,019,749
2300 Support Services - Administration	3,356,768
2400 Support Services - Pupil Health	556,071
2500 Support Services - Business	991,069
2600 Operation and Maintenance of Plant Services	4,651,520
2700 Student Transportation Services	3,417,519
2800 Support Services - Central	1,798,539
2900 Other Support Services	41,000
<b>Total Support Services</b>	<b>\$18,707,400</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,441,829
3300 Community Services	62,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,503,829</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,105,041
5200 Interfund Transfers - Out	80,000
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,385,041</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$64,745,912</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,302,542
200 Personnel Services - Employee Benefits	8,484,470
300 Purchased Professional and Technical Services	587,929
400 Purchased Property Services	770,121
500 Other Purchased Services	1,241,581
600 Supplies	957,299
800 Other Objects	10,760
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$25,354,702</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,164,984
200 Personnel Services - Employee Benefits	2,004,089
300 Purchased Professional and Technical Services	2,985,000
500 Other Purchased Services	1,031,200
600 Supplies	34,800
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,221,073</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	248,279
200 Personnel Services - Employee Benefits	160,600
500 Other Purchased Services	1,006,190
600 Supplies	15,500
800 Other Objects	3,800
<b>Total Vocational Education</b>	<b>\$1,434,369</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,146
300 Purchased Professional and Technical Services	10,100
500 Other Purchased Services	50,200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$67,446</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	50,420
200 Personnel Services - Employee Benefits	21,282
600 Supplies	350
<b>Total Pre-Kindergarten</b>	<b>\$72,052</b>
<b>Total Instruction</b>	<b>\$36,149,642</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,036,471
200 Personnel Services - Employee Benefits	607,276
300 Purchased Professional and Technical Services	202,083
500 Other Purchased Services	1,450
600 Supplies	23,900

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<u>Description</u>	<u>Amount</u>
800 Other Objects	3,985
<b>Total Support Services - Students</b>	<b>\$1,875,165</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	812,696
200 Personnel Services - Employee Benefits	798,028
300 Purchased Professional and Technical Services	59,850
500 Other Purchased Services	35,000
600 Supplies	306,725
800 Other Objects	7,450
<b>Total Support Services - Instructional Staff</b>	<b>\$2,019,749</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,880,778
200 Personnel Services - Employee Benefits	1,162,869
300 Purchased Professional and Technical Services	187,500
500 Other Purchased Services	45,101
600 Supplies	40,550
800 Other Objects	39,970
<b>Total Support Services - Administration</b>	<b>\$3,356,768</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	324,632
200 Personnel Services - Employee Benefits	216,339
300 Purchased Professional and Technical Services	850
500 Other Purchased Services	50
600 Supplies	14,200
<b>Total Support Services - Pupil Health</b>	<b>\$556,071</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	438,892
200 Personnel Services - Employee Benefits	263,226
300 Purchased Professional and Technical Services	51,000
500 Other Purchased Services	35,000
600 Supplies	178,951
800 Other Objects	24,000
<b>Total Support Services - Business</b>	<b>\$991,069</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,609,449
200 Personnel Services - Employee Benefits	983,143
300 Purchased Professional and Technical Services	135,360
400 Purchased Property Services	532,296
500 Other Purchased Services	242,507
600 Supplies	1,096,315
700 Property	51,800
800 Other Objects	650
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,651,520</b>
<b>2700 <u>Student Transportation Services</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	59,446
200 Personnel Services - Employee Benefits	45,722
300 Purchased Professional and Technical Services	7,300
400 Purchased Property Services	1,000
500 Other Purchased Services	3,058,151
600 Supplies	242,900
700 Property	3,000
<b>Total Student Transportation Services</b>	<b>\$3,417,519</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	573,848
200 Personnel Services - Employee Benefits	362,680
300 Purchased Professional and Technical Services	197,800
400 Purchased Property Services	124,238
500 Other Purchased Services	12,200
600 Supplies	522,023
700 Property	5,000
800 Other Objects	750
<b>Total Support Services - Central</b>	<b>\$1,798,539</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	31,000
800 Other Objects	10,000
<b>Total Other Support Services</b>	<b>\$41,000</b>
<b>Total Support Services</b>	<b>\$18,707,400</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	659,989
200 Personnel Services - Employee Benefits	281,251
300 Purchased Professional and Technical Services	144,050
400 Purchased Property Services	109,034
500 Other Purchased Services	96,996
600 Supplies	119,759
700 Property	3,250
800 Other Objects	27,500
<b>Total Student Activities</b>	<b>\$1,441,829</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	44,000
800 Other Objects	18,000
<b>Total Community Services</b>	<b>\$62,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,503,829</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,853,403
900 Other Uses of Funds	4,251,638



<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$8,105,041
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	80,000
Total Interfund Transfers - Out	\$80,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$8,385,041
TOTAL EXPENDITURES	\$64,745,912

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	32,000,000	31,200,000
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	1,300,000	2,000,000
Other Capital Projects Fund	40,000,000	18,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,484,958	1,300,000
Private Purpose Trust Fund	950,000	940,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	180,000	180,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$75,989,958</b>	<b>\$54,195,000</b>

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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		

LEA : 113364403     Manheim Central SD

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$75,989,958	\$54,195,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	118,320,000	116,680,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$118,320,000</b>	<b>\$116,680,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$118,320,000</b>	<b>\$116,680,000</b>	



<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$118,320,000	\$116,680,000

Account Description	Amounts
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	19,800,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,497,537
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$24,297,537
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,697,537