

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2022



President of the Board - Original Signature Required

Date


6/14/22



Secretary of the Board - Original Signature Required

Date

6/14/22



Chief School Administrator - Original Signature Required

Date

6/14/22

Kristen Edwards

Contact Person

(717)691-4513

Extn :

Telephone

Extension

kedwards@mbgsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mechanicsburg Area SD	COUNTY : Cumberland	AUN : 115216503
--	------------------------	--------------------

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	\$87658988
Ending Unassigned Fund Balance	\$4404117
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.02%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/27/22
--	---------------------

DUE DATE: AUGUST 15, 2022

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

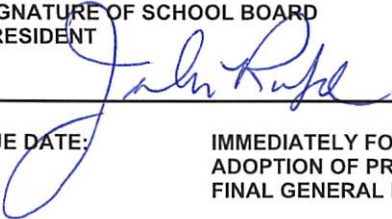
24 PS 6-687(a)(1)

(03/2006)

School District Name : Mechanicsburg Area SD	County : Cumberland	AUN Number : 115216503
--	-------------------------------	----------------------------------

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 4/12/22
--	------------------------

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.	Reserve amount represents allocation for additional staff members (should the need arise).
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.	Unassigned fund balance is maintained for unforeseen contingencies.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District maintains committed fund balance for certain areas that are particularly vulnerable to the potential for increased expenditures. These areas include medical, pension, technology, and construction.

<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	1,266,067	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	13,214,483	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,404,117	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$17,618,600</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	62,936,539	
7000 Revenue from State Sources	21,130,020	
8000 Revenue from Federal Sources	1,405,966	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$85,472,525</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$103,091,125</u>

LEA : 115216503 Mechanicsburg Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	44,794,640
6113 Public Utility Realty Taxes	46,000
6140 Current Act 511 Taxes - Flat Rate Assessments	65,000
6150 Current Act 511 Taxes - Proportional Assessments	13,979,564
6400 Delinquencies on Taxes Levied / Assessed by the LEA	950,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	153,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	669,835
6910 Rentals	40,000
6940 Tuition from Patrons	25,000
6960 Services Provided Other Local Governmental Units / LEAs	1,200,000
6980 Revenue from Community Services Activities	909,000
6990 Refunds and Other Miscellaneous Revenue	4,000
REVENUE FROM LOCAL SOURCES	\$62,936,539
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,953,248
7112 Basic Education Funding-Social Security	1,356,242
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,052,530
7292 Pre-K Counts	350,000
7311 Pupil Transportation Subsidy	755,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	835,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	93,000
7340 State Property Tax Reduction Allocation	1,120,388
7505 Ready to Learn Block Grant	338,503
7820 State Share of Retirement Contributions	6,255,609
REVENUE FROM STATE SOURCES	\$21,130,020
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	478,103
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	104,004
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	38,859
8517 NCLB, Title IV - 21st Century Schools	35,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	750,000
REVENUE FROM FEDERAL SOURCES	\$1,405,966
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	85,472,525

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,794,640	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,120,388</u>	
Total Approx. Tax Revenue:	\$45,915,028	
Approx. Tax Levy for Tax Rate Calculation:	\$47,064,523	
	Cumberland	Total

2021-22 Data		
a. Assessed Value	\$2,915,809,631	\$2,915,809,631
b. Real Estate Mills	14.6654	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,638,861,406	\$2,638,861,406
d. Assessed Value	\$3,094,721,400	\$3,094,721,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$42,761,515	\$42,761,515
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$42,761,515	\$42,761,515
(f Total * g)		
i. Base Mills Subject to Index	14.6654	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.49806%	97.49806%
k. Tax Levy Needed	\$47,064,523	\$47,064,523
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	15.2080	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$47,064,523	\$47,064,523
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,944,135
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,794,640
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,794,640	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,120,388</u>	
Total Approx. Tax Revenue:	\$45,915,028	
Approx. Tax Levy for Tax Rate Calculation:	\$47,064,523	
	Cumberland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.2813	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,291,366	\$47,291,366
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	\$10,332.00	
Number of Homestead/Farmstead Properties	7165	7165
Median Assessed Value of Homestead Properties		\$195,300

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,794,640
Amount of Tax Relief for Homestead Exclusions	<u>\$1,120,388</u>
Total Approx. Tax Revenue:	\$45,915,028
Approx. Tax Levy for Tax Rate Calculation:	\$47,064,523
	Cumberland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,120,388	Lowering RE Tax Rate	\$0	\$1,120,388
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,120,388

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 115216503 Mechanicsburg Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/28/2022 9:10:13 AM				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>
Cumberland	3,094,721,400	15.2080	47,064,523			97.49806%	
Totals:	3,094,721,400		47,064,523	- 1,120,388	= 45,944,135	X 97.49806%	= 44,794,640
				<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			\$5.00	\$0.00	65,000	65,000
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						65,000	65,000
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			1.200%	0.000%	12,892,000	12,892,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,087,564	1,087,564
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
Total Current Act 511 Taxes– Proportional Assessments						13,979,564	13,979,564
Total Act 511, Current Taxes							14,044,564
Act 511 Tax Limit -->				2,638,861,406	X	12	31,666,337
				Market Value		Mills	(511 Limit)

LEA : 115216503 Mechanicsburg Area SD

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>									
	Cumberland	14.6654	15.2080	3.70%	Yes	4.2%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

LEA : 115216503 Mechanicsburg Area SD

Printed 6/28/2022 9:10:18 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	39,082,561
1200 Special Programs - Elementary / Secondary	12,286,245
1300 Vocational Education	471,658
1400 Other Instructional Programs - Elementary / Secondary	264,690
1500 Nonpublic School Programs	305,064
1800 Pre-Kindergarten	364,272
Total Instruction	\$52,774,490
2000 Support Services	
2100 Support Services - Students	3,536,270
2200 Support Services - Instructional Staff	2,959,847
2300 Support Services - Administration	5,024,682
2400 Support Services - Pupil Health	987,842
2500 Support Services - Business	981,668
2600 Operation and Maintenance of Plant Services	5,888,495
2700 Student Transportation Services	2,221,135
2800 Support Services - Central	2,442,033
2900 Other Support Services	69,512
Total Support Services	\$24,111,484
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,441,637
3300 Community Services	1,220,208
Total Operation of Non-Instructional Services	\$2,661,845
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,013,669
5900 Budgetary Reserve	87,500
Total Other Expenditures and Financing Uses	\$8,101,169
Total Estimated Expenditures and Other Financing Uses	\$87,658,988

LEA : 115216503 Mechanicsburg Area SD

Printed 6/28/2022 9:10:19 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,621,594
200 Personnel Services - Employee Benefits	13,608,651
300 Purchased Professional and Technical Services	288,336
500 Other Purchased Services	3,250,630
600 Supplies	905,912
700 Property	182,030
800 Other Objects	225,408
Total Regular Programs - Elementary / Secondary	\$39,082,561
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,748,760
200 Personnel Services - Employee Benefits	3,715,651
300 Purchased Professional and Technical Services	3,275,634
400 Purchased Property Services	5,300
500 Other Purchased Services	460,000
600 Supplies	74,900
800 Other Objects	6,000
Total Special Programs - Elementary / Secondary	\$12,286,245
1300 <u>Vocational Education</u>	
500 Other Purchased Services	471,658
Total Vocational Education	\$471,658
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	185,617
200 Personnel Services - Employee Benefits	68,203
500 Other Purchased Services	7,120
600 Supplies	3,750
Total Other Instructional Programs - Elementary / Secondary	\$264,690
1500 <u>Nonpublic School Programs</u>	
500 Other Purchased Services	305,064
Total Nonpublic School Programs	\$305,064
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	212,296
200 Personnel Services - Employee Benefits	151,976
Total Pre-Kindergarten	\$364,272
Total Instruction	\$52,774,490
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,089,204
200 Personnel Services - Employee Benefits	1,308,427
300 Purchased Professional and Technical Services	72,685
500 Other Purchased Services	4,654
600 Supplies	48,700

LEA : 115216503 Mechanicsburg Area SD

Printed 6/28/2022 9:10:19 AM

<u>Description</u>	<u>Amount</u>
800 Other Objects	12,600
Total Support Services - Students	\$3,536,270
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,360,912
200 Personnel Services - Employee Benefits	1,268,342
500 Other Purchased Services	1,843
600 Supplies	310,750
700 Property	1,500
800 Other Objects	16,500
Total Support Services - Instructional Staff	\$2,959,847
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,556,143
200 Personnel Services - Employee Benefits	1,883,378
300 Purchased Professional and Technical Services	367,542
400 Purchased Property Services	48,000
500 Other Purchased Services	43,265
600 Supplies	49,514
800 Other Objects	76,840
Total Support Services - Administration	\$5,024,682
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	497,542
200 Personnel Services - Employee Benefits	436,095
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	500
600 Supplies	43,705
800 Other Objects	2,000
Total Support Services - Pupil Health	\$987,842
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	500,713
200 Personnel Services - Employee Benefits	342,660
300 Purchased Professional and Technical Services	53,250
500 Other Purchased Services	8,250
600 Supplies	47,825
700 Property	12,500
800 Other Objects	16,470
Total Support Services - Business	\$981,668
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,948,249
200 Personnel Services - Employee Benefits	1,608,785
400 Purchased Property Services	1,218,871
500 Other Purchased Services	342,200
600 Supplies	725,476
700 Property	17,460
800 Other Objects	27,454
Total Operation and Maintenance of Plant Services	\$5,888,495

LEA : 115216503 Mechanicsburg Area SD

Printed 6/28/2022 9:10:19 AM

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	80,407
200 Personnel Services - Employee Benefits	33,410
500 Other Purchased Services	1,986,479
600 Supplies	116,739
700 Property	1,800
800 Other Objects	2,300
Total Student Transportation Services	\$2,221,135
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	458,621
200 Personnel Services - Employee Benefits	326,921
300 Purchased Professional and Technical Services	71,266
500 Other Purchased Services	67,466
600 Supplies	383,859
700 Property	1,125,900
800 Other Objects	8,000
Total Support Services - Central	\$2,442,033
2900 <u>Other Support Services</u>	
500 Other Purchased Services	69,512
Total Other Support Services	\$69,512
Total Support Services	\$24,111,484
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	695,490
200 Personnel Services - Employee Benefits	280,941
300 Purchased Professional and Technical Services	71,250
400 Purchased Property Services	10,900
500 Other Purchased Services	113,545
600 Supplies	64,000
700 Property	128,000
800 Other Objects	77,511
Total Student Activities	\$1,441,637
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	608,496
200 Personnel Services - Employee Benefits	286,412
300 Purchased Professional and Technical Services	211,560
400 Purchased Property Services	2,200
500 Other Purchased Services	48,500
600 Supplies	42,650
800 Other Objects	20,390
Total Community Services	\$1,220,208
Total Operation of Non-Instructional Services	\$2,661,845
4000 Facilities Acquisition, Construction and Improvement Services	

LEA : 115216503 Mechanicsburg Area SD

Printed 6/28/2022 9:10:19 AM

<u>Description</u>	<u>Amount</u>
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	8,013,669
Total Debt Service / Other Expenditures and Financing Uses	\$8,013,669
5900 <u>Budgetary Reserve</u>	
800 Other Objects	87,500
Total Budgetary Reserve	\$87,500
Total Other Expenditures and Financing Uses	\$8,101,169
TOTAL EXPENDITURES	\$87,658,988

LEA : 115216503 Mechanicsburg Area SD

Printed 6/28/2022 9:10:20 AM

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	18,500,000	18,800,000
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	10,000,000	9,000,000
Other Capital Projects Fund	30,000,000	20,000,000
Debt Service Fund	3,250,000	3,300,000
Food Service / Cafeteria Operations Fund	900,000	850,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$62,650,000	\$51,950,000

<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 : 115216503 Mechanicsburg Area SD

Printed 6/28/2022 9:10:20 AM

<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	\$62,650,000	\$51,950,000

LEA : 115216503 Mechanicsburg Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	128,000,000	133,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	750,000	725,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,400,000	7,450,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$136,150,000	\$141,175,000
Public Purpose (Expendable) 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 Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue 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 Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities 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 Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
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		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
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 Capital Reserve Fund - \$ 1431		
Other Capital Projects 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 Other Capital Projects Fund		
Debt 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 Debt Service Fund		
Food Service / Cafeteria Operations Fund		
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>
Investment 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 Investment Trust Fund		
Pension 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 Pension Trust Fund		
Activity 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 Activity Fund		
Other Agency 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 Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 115216503 Mechanicsburg Area SD			
Printed 6/28/2022 9:10:21 AM		Page - 5 of 6	
<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			
Total Permanent Fund			
Total Long-Term Indebtedness	\$136,150,000	\$141,175,000	

<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	\$136,150,000	\$141,175,000

Account Description	Amounts
0810 Nonspendable Fund Balance	1,266,067
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,028,020
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,404,117
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,432,137
5900 Budgetary Reserve	87,500
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,785,704