

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2025



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Donna M Robbins

Contact Person

robbindo@mtwp.net

Email Address



Date



Date



Date

(717)569-8231 Extn :

Telephone

Extension

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Manheim Township SD	COUNTY : Lancaster	AUN : 113364503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2025-2026 (compared to 2024-2025) ?

Yes ☒

No ☐

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


Total Budgeted Expenditures	\$132306049
Ending Unassigned Fund Balance	\$10584181
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 6/12/25
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DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Manheim Township SD	County : Lancaster	AUN Number : 113364503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE May 15, 2025
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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.	Reserve for unanticipated expenditures or loss of revenues
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.	Maintenance of 8% of budgeted revenues per Board policy
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserve for the following expenditures: unanticipated medical claims, curriculum & instruction, technology, and transportation.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Commitments are for the High School store and the District's social services fund.

<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	50,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	11,775,575	
0840 Assigned Fund Balance	8,500	
0850 Unassigned Fund Balance	9,580,884	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$21,364,959</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	96,664,506	
7000 Revenue from State Sources	31,862,122	
8000 Revenue from Federal Sources	835,573	
9000 Other Financing Sources	735,125	
Total Estimated Revenues And Other Financing Sources		<u>\$130,097,326</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$151,462,285</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	79,128,407
6112 Interim Real Estate Taxes	420,000
6113 Public Utility Realty Taxes	77,000
6114 Payments in Lieu of Current Taxes - State / Local	292,599
6140 Current Act 511 Taxes - Flat Rate Assessments	315,000
6150 Current Act 511 Taxes - Proportional Assessments	11,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	450,000
6500 Earnings on Investments	2,100,000
6700 Revenues from LEA Activities	67,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,150,000
6910 Rentals	300,000
6920 Contributions and Donations from Private Sources	175,000
6940 Tuition from Patrons	160,000
6960 Services Provided Other Local Governmental Units / LEAs	35,000
6990 Refunds and Other Miscellaneous Revenue	194,000
REVENUE FROM LOCAL SOURCES	\$96,664,506
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,961,197
7160 Tuition for Orphans Subsidy	75,000
7250 Migratory Children	500
7271 Special Education funds for School-Aged Pupils	3,117,575
7311 Pupil Transportation Subsidy	1,385,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	115,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	985,968
7330 Health Services (Medical, Dental, Nurse, Act 25)	125,000
7340 State Property Tax Reduction Allocation	1,954,981
7360 Safe Schools	147,464
7505 Ready to Learn Block Grant	3,111,544
7810 State Share of Social Security and Medicare Taxes	2,015,774
7820 State Share of Retirement Contributions	8,867,119
REVENUE FROM STATE SOURCES	\$31,862,122
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	596,176
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	126,254

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	62,722
8517 Title IV - 21st Century Schools	45,421
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$835,573
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	685,125
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	50,000
OTHER FINANCING SOURCES	\$735,125
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	130,097,326

Act 1 Index (current): 4.0%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$79,128,407	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,954,981</u>	
Total Approx. Tax Revenue:		\$81,083,388	
Approx. Tax Levy for Tax Rate Calculation:		\$82,698,253	
		Lancaster	Total
<hr/>			
2024-25 Data			
a. Assessed Value		\$4,631,848,900	\$4,631,848,900
b. Real Estate Mills		17.2429	
I. 2025-26 Data			
c. 2023 STEB Market Value		\$4,648,231,583	\$4,648,231,583
d. Assessed Value		\$4,690,555,900	\$4,690,555,900
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2024-25 Calculations			
f. 2024-25 Tax Levy		\$79,866,507	\$79,866,507
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy		\$79,866,507	\$79,866,507
(f Total * g)			
i. Base Mills Subject to Index		17.2429	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		98.00000%	98.00000%
k. Tax Levy Needed		\$82,698,253	\$82,698,253
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate		17.6308	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$82,698,253	\$82,698,253
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$80,743,272
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$79,128,407
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$79,128,407	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,954,981</u>	
Total Approx. Tax Revenue:	\$81,083,388	
Approx. Tax Levy for Tax Rate Calculation:	\$82,698,253	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.9326	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$84,113,863	\$84,113,863
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	\$11,276.00	
Number of Homestead/Farmstead Properties	9834	9834
Median Assessed Value of Homestead Properties		\$228,100

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$79,128,407
Amount of Tax Relief for Homestead Exclusions	<u>\$1,954,981</u>
Total Approx. Tax Revenue:	\$81,083,388
Approx. Tax Levy for Tax Rate Calculation:	\$82,698,253
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,954,981	Lowering RE Tax Rate	\$0	\$1,954,981
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,954,981

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Lancaster	4,690,555,900	17.6308	82,698,253				98.00000%		
Totals:	4,690,555,900		82,698,253	-	1,954,981	=	80,743,272	X	98.00000% = 79,128,407
				<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			\$10.00	\$0.00		315,000		315,000
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							315,000		315,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		10,250,000		10,250,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		1,550,000		1,550,000
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
Total Current Act 511 Taxes – Proportional Assessments							11,800,000		11,800,000
Total Act 511, Current Taxes									12,115,000
Act 511 Tax Limit -->					4,648,231,583	X	12		55,778,779
					Market Value		Mills		(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Lancaster	17.2429	17.6308	2.25%	Yes	4.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	54,010,669
1200 Special Programs - Elementary / Secondary	18,060,274
1300 Vocational Education	1,237,457
1400 Other Instructional Programs - Elementary / Secondary	239,980
1500 Nonpublic School Programs	18,000
Total Instruction	\$73,566,380
2000 Support Services	
2100 Support Services - Students	5,151,119
2200 Support Services - Instructional Staff	6,099,279
2300 Support Services - Administration	6,626,380
2400 Support Services - Pupil Health	2,075,690
2500 Support Services - Business	903,984
2600 Operation and Maintenance of Plant Services	11,208,966
2700 Student Transportation Services	5,894,136
2800 Support Services - Central	936,146
2900 Other Support Services	58,020
Total Support Services	\$38,953,720
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,980,425
3300 Community Services	18,000
Total Operation of Non-Instructional Services	\$1,998,425
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	17,387,524
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$17,787,524
Total Estimated Expenditures and Other Financing Uses	\$132,306,049

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,099,251
200 Personnel Services - Employee Benefits	18,760,759
300 Purchased Professional and Technical Services	1,308,700
400 Purchased Property Services	44,000
500 Other Purchased Services	943,320
600 Supplies	2,823,989
800 Other Objects	30,650
Total Regular Programs - Elementary / Secondary	\$54,010,669
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,162,479
200 Personnel Services - Employee Benefits	4,475,317
300 Purchased Professional and Technical Services	4,367,488
400 Purchased Property Services	3,000
500 Other Purchased Services	1,906,115
600 Supplies	135,875
800 Other Objects	10,000
Total Special Programs - Elementary / Secondary	\$18,060,274
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,237,457
Total Vocational Education	\$1,237,457
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	46,250
500 Other Purchased Services	146,730
600 Supplies	47,000
Total Other Instructional Programs - Elementary / Secondary	\$239,980
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	18,000
Total Nonpublic School Programs	\$18,000
Total Instruction	\$73,566,380
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,989,358
200 Personnel Services - Employee Benefits	1,858,555
300 Purchased Professional and Technical Services	103,003
500 Other Purchased Services	11,000
600 Supplies	184,123
800 Other Objects	5,080
Total Support Services - Students	\$5,151,119
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,986,032
200 Personnel Services - Employee Benefits	2,243,575

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	288,307
400	Purchased Property Services	5,000
500	Other Purchased Services	24,110
600	Supplies	550,505
800	Other Objects	1,750
Total Support Services - Instructional Staff		\$6,099,279
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	3,707,475
200	Personnel Services - Employee Benefits	2,253,760
300	Purchased Professional and Technical Services	439,500
500	Other Purchased Services	47,390
600	Supplies	72,100
800	Other Objects	106,155
Total Support Services - Administration		\$6,626,380
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	1,025,529
200	Personnel Services - Employee Benefits	671,261
300	Purchased Professional and Technical Services	322,300
400	Purchased Property Services	8,500
500	Other Purchased Services	1,550
600	Supplies	46,550
Total Support Services - Pupil Health		\$2,075,690
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	479,623
200	Personnel Services - Employee Benefits	293,361
300	Purchased Professional and Technical Services	42,800
500	Other Purchased Services	16,450
600	Supplies	43,700
800	Other Objects	28,050
Total Support Services - Business		\$903,984
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	3,087,935
200	Personnel Services - Employee Benefits	2,234,391
300	Purchased Professional and Technical Services	321,470
400	Purchased Property Services	2,260,180
500	Other Purchased Services	615,940
600	Supplies	2,688,050
800	Other Objects	1,000
Total Operation and Maintenance of Plant Services		\$11,208,966
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	143,949
200	Personnel Services - Employee Benefits	93,394
400	Purchased Property Services	15,000
500	Other Purchased Services	5,543,443
600	Supplies	96,750

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,600
Total Student Transportation Services	\$5,894,136
2800 Support Services - Central	
100 Personnel Services - Salaries	426,122
200 Personnel Services - Employee Benefits	322,524
300 Purchased Professional and Technical Services	66,300
500 Other Purchased Services	26,300
600 Supplies	90,350
800 Other Objects	4,550
Total Support Services - Central	\$936,146
2900 Other Support Services	
500 Other Purchased Services	58,020
Total Other Support Services	\$58,020
Total Support Services	\$38,953,720
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	888,438
200 Personnel Services - Employee Benefits	323,377
300 Purchased Professional and Technical Services	149,225
400 Purchased Property Services	52,050
500 Other Purchased Services	190,785
600 Supplies	276,850
700 Property	22,000
800 Other Objects	77,700
Total Student Activities	\$1,980,425
3300 Community Services	
600 Supplies	18,000
Total Community Services	\$18,000
Total Operation of Non-Instructional Services	\$1,998,425
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,530,686
900 Other Uses of Funds	13,856,838
Total Debt Service / Other Expenditures and Financing Uses	\$17,387,524
5900 Budgetary Reserve	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$17,787,524
TOTAL EXPENDITURES	\$132,306,049

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<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	29,000,000	25,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	14,000,000	10,000,000
Other Capital Projects Fund	5,000,000	1,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	600,000	800,000
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$50,300,000	\$39,000,000

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

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$50,300,000	\$39,000,000

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	104,610,000	92,620,000
0520 Extended-Term Financing Agreements Payable	2,000,000	4,000,000
0530 Lease and Other Right-To-Use Obligations	2,500,000	2,250,000
0540 Accumulated Compensated Absences	1,400,000	1,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	14,000,000	14,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$124,510,000	\$114,870,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$124,510,000	\$114,870,000

LEA : 113364503 Manheim Township SD

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	13,000,000	13,500,000
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		
Other Capital Projects Fund	1,300,000	1,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	900,000	900,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$15,350,000	\$16,050,000
TOTAL INDEBTEDNESS	\$139,860,000	\$130,920,000

Account Description	Amounts
0810 Nonspendable Fund Balance	50,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,562,055
0840 Assigned Fund Balance	10,000
0850 Unassigned Fund Balance	10,584,181
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,156,236
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,606,236