

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2026



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



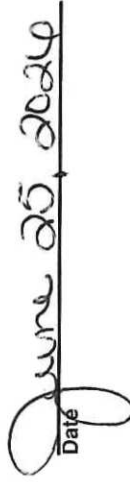
Chief School Administrator - Original Signature Required

Donna M Robbins

Contact Person

Robbinto@mtwp.net

Email Address



Date



Date



Date

(717)569-8231

Telephone

Extn :32126

Extension

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2026-2027 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Manheim Township SD	COUNTY : Lancaster	AUN : 113364503
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lo school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, nding unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted xpenditures:

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

id you raise property taxes in SY 2026-2027 (compared to 2025-2026)?

Yes ☒
No ☐

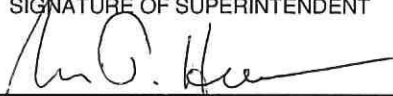
yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$138528643
Ending Unassigned Fund Balance	\$11082291
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

re 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 June 25, 2026
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DUE DATE: AUGUST 15, 2026

FOR PUBLIC INSPECTION OF 2026-2027 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 21, 2026

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 expenditures 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.	Funds committed for the following expenditures: unanticipated medical claims, curriculum & instruction, technology, and capital expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned funds are for the high school store.

<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	11,040,000	
0840 Assigned Fund Balance	7,500	
0850 Unassigned Fund Balance	10,584,483	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$21,631,983</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	100,795,121	
7000 Revenue from State Sources	35,378,475	
8000 Revenue from Federal Sources	1,371,000	
9000 Other Financing Sources	35,000	
Total Estimated Revenues And Other Financing Sources		<u>\$137,579,596</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$159,211,579</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	82,197,137
6112 Interim Real Estate Taxes	420,000
6113 Public Utility Realty Taxes	81,000
6114 Payments in Lieu of Current Taxes - State / Local	301,084
6140 Current Act 511 Taxes - Flat Rate Assessments	330,000
6150 Current Act 511 Taxes - Proportional Assessments	13,060,400
6400 Delinquencies on Taxes Levied / Assessed by the LEA	450,000
6500 Earnings on Investments	1,800,000
6700 Revenues from LEA Activities	72,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,125,000
6910 Rentals	300,000
6920 Contributions and Donations from Private Sources	200,000
6940 Tuition from Patrons	215,000
6960 Services Provided Other Local Governmental Units / LEAs	38,000
6990 Refunds and Other Miscellaneous Revenue	205,000
REVENUE FROM LOCAL SOURCES	\$100,795,121
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,119,473
7160 Tuition for Orphans Subsidy	40,000
7250 Migratory Children	1,000
7271 Special Education funds for School-Aged Pupils	3,238,912
7311 Pupil Transportation Subsidy	1,430,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	120,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	901,300
7330 Health Services (Medical, Dental, Nurse, Act 25)	129,000
7340 State Property Tax Reduction Allocation	1,961,037
7360 Safe Schools	212,681
7531 Ready to Learn-Foundation	3,990,040
7532 Ready to Learn-Adequacy Supplement	1,757,953
7810 State Share of Social Security and Medicare Taxes	2,132,361
7820 State Share of Retirement Contributions	9,344,718
REVENUE FROM STATE SOURCES	\$35,378,475
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	630,000

LEA : 113364503 Manheim Township SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	131,600
8516 Title III - Language Instruction for English Learners and Immigrant Students	65,000
8517 Title IV - 21st Century Schools	44,400
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	490,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$1,371,000
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	35,000
OTHER FINANCING SOURCES	\$35,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	137,579,596

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$82,197,137	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,961,037</u>	
Total Approx. Tax Revenue:	\$84,158,174	
Approx. Tax Levy for Tax Rate Calculation:	\$85,835,667	
	Lancaster	Total

2025-26 Data		
a. Assessed Value	\$4,690,555,900	\$4,690,555,900
b. Real Estate Mills	17.6308	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$5,150,907,179	\$5,150,907,179
d. Assessed Value	\$4,731,297,200	\$4,731,297,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$82,698,253	\$82,698,253
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$82,698,253	\$82,698,253
(f Total * g)		
i. Base Mills Subject to Index	17.6308	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$85,835,667	\$85,835,667
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	18.1421	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$85,835,667	\$85,835,667
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$83,874,630
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$82,197,137
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$82,197,137	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,961,037</u>	
Total Approx. Tax Revenue:	\$84,158,174	
Approx. Tax Levy for Tax Rate Calculation:	\$85,835,667	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.2479	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$86,336,238	\$86,336,238
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	\$11,092.00	
Number of Homestead/Farmstead Properties	9745	9745
Median Assessed Value of Homestead Properties		\$229,400

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$82,197,137
Amount of Tax Relief for Homestead Exclusions	<u>\$1,961,037</u>
Total Approx. Tax Revenue:	\$84,158,174
Approx. Tax Levy for Tax Rate Calculation:	\$85,835,667
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,961,037	Lowering RE Tax Rate	\$0	\$1,961,037
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,961,037

<u>CODE</u>								
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	4,731,297,200	18.1421	85,835,667				98.00000%	
Totals:	4,731,297,200		85,835,667	-	1,961,037	=	83,874,630	X 98.00000% = 82,197,137
				<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	330,000		330,000
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						330,000		330,000
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%	11,160,400		11,160,400
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,900,000		1,900,000
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						13,060,400		13,060,400
Total Act 511, Current Taxes								13,390,400
Act 511 Tax Limit -->				5,150,907,179	X	12		61,810,886
				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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u>									
	Lancaster	17.6308	18.1421	2.91%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	55,843,952
1200 Special Programs - Elementary / Secondary	19,403,483
1300 Vocational Education	1,322,347
1400 Other Instructional Programs - Elementary / Secondary	195,400
1500 Nonpublic School Programs	15,000
Total Instruction	\$76,780,182
2000 Support Services	
2100 Support Services - Students	5,471,819
2200 Support Services - Instructional Staff	6,518,049
2300 Support Services - Administration	7,766,059
2400 Support Services - Pupil Health	2,379,750
2500 Support Services - Business	946,952
2600 Operation and Maintenance of Plant Services	11,888,242
2700 Student Transportation Services	6,575,148
2800 Support Services - Central	930,098
2900 Other Support Services	58,700
Total Support Services	\$42,534,817
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,977,231
3300 Community Services	3,000
Total Operation of Non-Instructional Services	\$1,980,231
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	212,681
Total Facilities Acquisition, Construction and Improvement Services	\$212,681
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	15,033,382
5200 Interfund Transfers - Out	1,587,350
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$17,020,732
Total Estimated Expenditures and Other Financing Uses	\$138,528,643

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	31,624,784
200 Personnel Services - Employee Benefits	19,017,081
300 Purchased Professional and Technical Services	1,360,180
400 Purchased Property Services	72,030
500 Other Purchased Services	1,054,270
600 Supplies	2,688,507
800 Other Objects	27,100
Total Regular Programs - Elementary / Secondary	\$55,843,952
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,945,225
200 Personnel Services - Employee Benefits	4,808,988
300 Purchased Professional and Technical Services	4,581,775
400 Purchased Property Services	3,000
500 Other Purchased Services	1,877,000
600 Supplies	177,495
800 Other Objects	10,000
Total Special Programs - Elementary / Secondary	\$19,403,483
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,322,347
Total Vocational Education	\$1,322,347
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	110,400
600 Supplies	32,000
Total Other Instructional Programs - Elementary / Secondary	\$195,400
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	15,000
Total Nonpublic School Programs	\$15,000
Total Instruction	\$76,780,182
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,198,575
200 Personnel Services - Employee Benefits	1,937,293
300 Purchased Professional and Technical Services	120,253
500 Other Purchased Services	5,200
600 Supplies	206,658
800 Other Objects	3,840
Total Support Services - Students	\$5,471,819
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	3,187,237
200 Personnel Services - Employee Benefits	2,280,996

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	122,025
400 Purchased Property Services	3,500
500 Other Purchased Services	22,296
600 Supplies	599,920
700 Property	300,000
800 Other Objects	2,075
Total Support Services - Instructional Staff	\$6,518,049
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,253,724
200 Personnel Services - Employee Benefits	2,668,330
300 Purchased Professional and Technical Services	589,000
500 Other Purchased Services	50,200
600 Supplies	92,100
800 Other Objects	112,705
Total Support Services - Administration	\$7,766,059
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,195,891
200 Personnel Services - Employee Benefits	745,909
300 Purchased Professional and Technical Services	387,000
400 Purchased Property Services	1,200
500 Other Purchased Services	800
600 Supplies	48,950
Total Support Services - Pupil Health	\$2,379,750
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	507,661
200 Personnel Services - Employee Benefits	323,731
300 Purchased Professional and Technical Services	41,000
500 Other Purchased Services	14,950
600 Supplies	27,260
800 Other Objects	32,350
Total Support Services - Business	\$946,952
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,150,852
200 Personnel Services - Employee Benefits	2,215,704
300 Purchased Professional and Technical Services	336,050
400 Purchased Property Services	2,437,386
500 Other Purchased Services	689,000
600 Supplies	3,018,250
700 Property	41,000
Total Operation and Maintenance of Plant Services	\$11,888,242
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	150,419
200 Personnel Services - Employee Benefits	95,931
400 Purchased Property Services	10,000
500 Other Purchased Services	6,234,048

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<u>Description</u>	<u>Amount</u>
600 Supplies	84,750
Total Student Transportation Services	\$6,575,148
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	432,656
200 Personnel Services - Employee Benefits	310,392
300 Purchased Professional and Technical Services	69,900
500 Other Purchased Services	21,850
600 Supplies	90,850
800 Other Objects	4,450
Total Support Services - Central	\$930,098
2900 <u>Other Support Services</u>	
500 Other Purchased Services	58,700
Total Other Support Services	\$58,700
Total Support Services	\$42,534,817
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	818,031
200 Personnel Services - Employee Benefits	325,995
300 Purchased Professional and Technical Services	149,640
400 Purchased Property Services	65,250
500 Other Purchased Services	218,550
600 Supplies	296,260
700 Property	22,000
800 Other Objects	81,505
Total Student Activities	\$1,977,231
3300 <u>Community Services</u>	
600 Supplies	3,000
Total Community Services	\$3,000
Total Operation of Non-Instructional Services	\$1,980,231
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	212,681
Total Facilities Acquisition, Construction and Improvement Services	\$212,681
Total Facilities Acquisition, Construction and Improvement Services	\$212,681
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,596,673
900 Other Uses of Funds	11,436,709
Total Debt Service / Other Expenditures and Financing Uses	\$15,033,382
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,587,350
Total Interfund Transfers - Out	\$1,587,350

<u>Description</u>		<u>Amount</u>
5900 <u>Budgetary Reserve</u>		
800 Other Objects		400,000
Total Budgetary Reserve		\$400,000
Total Other Expenditures and Financing Uses		\$17,020,732
TOTAL EXPENDITURES		\$138,528,643

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<u>Cash and Short-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	30,000,000	28,000,000
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	15,000,000	14,000,000
Other Capital Projects Fund	25,000,000	5,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	900,000	700,000
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$72,750,000	\$49,550,000

<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$72,750,000	\$49,550,000

LEA : 113364503 Manheim Township SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	115,670,000	105,500,000
0520 Extended-Term Financing Agreements Payable	4,000,000	4,000,000
0530 Lease and Other Right-To-Use Obligations	2,250,000	2,500,000
0540 Accumulated Compensated Absences	3,800,000	4,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	14,500,000	14,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$140,220,000	\$130,500,000
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>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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	\$140,220,000	\$130,500,000

LEA : 113364503 Manheim Township SD

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	13,500,000	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	1,500,000	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	\$16,050,000	\$16,050,000
TOTAL INDEBTEDNESS	\$156,270,000	\$146,550,000

Account Description	Amounts
0810 Nonspendable Fund Balance	50,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,590,645
0840 Assigned Fund Balance	10,000
0850 Unassigned Fund Balance	11,082,291
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,682,936
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,132,936