

TAX BUDGET

From: Office of the Board of Education, **Manchester Local School District**

Dated: January 2023

To the County Auditor:

The Board of Education of said School District hereby submits its annual Budget for the year commencing July 1st, **2023** for consideration of the County Budget Commission.

President of the Board

SCHEDULE A SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

FUND <small>(Include only those funds which are requesting general property tax revenue)</small>	Fiscal Year Amount Requested of Budget Commission Inside/Outside	Fiscal Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Fiscal Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's Estimate of Tax Rate to be Levied			
				Inside 10 Mill Limit Res/Ag	Inside 10 Mill Limit Com/Ind	Outside 10 Mill Limit Res/Ag	Outside 10 Mill Limit Com/Ind
				4	5	6	7
GOVERNMENTAL FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXX	XXXX	XXXX	XXXX
GENERAL FUND							
Property Tax	26.50			3.80	3.80	22.70	22.70
Income Tax	0					0.00%	0.00%
BOND RETIREMENT FUND	0.00		0			0.00	0.00
PERMANENT IMPROVEMENT FUND	0			0.00	0.00	-	-
SPECIAL LEVY FUNDS	0			-	-	-	-
PROPRIETARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXX	XXXX	XXXX	XXXX
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXX	XXXX	XXXX	XXXX
TOTAL ALL FUNDS	26.50	0	0	3.80	3.80	22.70	22.70

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND		Maximum Rate Authorized To Be Levied	Tax Year County Auditor's Estimate of Yield of Levy	Fiscal Year County Auditor's Estimate of Yield of Levy (Carry to Schedule A, Column 3)
GENERAL FUND:				
Current Expense Levy authorized by voters in 1976		17.00		
Continuing Levy				
Current Expense Levy authorized by voters in 1989		5.70		
Continuing Levy				
Current Expense Levy authorized by voters in				
Continuing Levy				
General Emergency Levy authorized by voters in				
not to exceed Years beginning duplicate				
General Emergency Levy authorized by voters in				
not to exceed cont. Years beginning duplicate				
TOTAL GENERAL FUND OUTSIDE 10 M. LIMITATION		22.70		
SPECIAL LEVY FUNDS				
Levy authorized by voters on				
Levy authorized by voters on				
BOND RETIREMENT:				
Levy authorized by voters in 1994 for 27 years at 5.97		0.00		
Levy authorized by voters in				
NOTE RETIREMENT:				
Levy authorized by voters on				
not to exceed 22 years.				
PERMANENT IMPROVEMENT:				
Levy authorized by voters in				

EXHIBIT I

FUND NAME: GENERAL
 FUND NUMBER: 001 General

FUND TYPE: GOVERNMENTAL

Manchester Local School District

Description	FISCAL 2020	FISCAL 2021	FISCAL 2022	FISCAL 2023	FISCAL - 2024		FISCAL 2025
	4th Last Fiscal Year (2)	3rd Last Fiscal Year (3)	2nd Last Fiscal Year (4)	Last Fiscal Year (5)	July 1, through Dec. 31 (6)	January 1 through June 30 (7)	July 1, thru Dec. 31 (8)
REVENUES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Taxes	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
General Property Taxes	2,560,695	1,007,393	1,159,800	1,178,587	531,417	531,417	530,191
Tangible Personal Property	913,675	493,312	548,722	628,708	337,772	337,772	337,941
Income Tax	0	0	0	0	0	0	0
Total Taxes	3,474,370	1,500,705	1,708,523	1,807,295	869,189	869,189	868,132
Grants-in-Aid	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Unrestricted Grants-in-Aid	2,758,930	6,616,724	6,492,756	7,219,564	2,440,729	2,440,729	2,573,872
Restricted Grants-in-Aid	882,635	893,703	1,105,632	1,229,703	598,832	598,832	603,740
Total Grants-in-Aid	3,641,565	7,510,427	7,598,387	8,449,267	3,039,561	3,039,561	3,177,612
Property Tax Allocation	1,621,613	1,437,006	1,251,567	1,065,990	439,814	439,814	347,327
Federal Sources							
All Other Revenue (Federal Rev entered above is subtracted)	814,812	754,543	270,683	427,325	223,972	223,972	174,282
Other Financing Sources	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Sale of Notes	0	0	0	0	0	0	0
State Emergency Loans and Advancements	0	0	0	0	0	0	0
Operating Transfers In	0	0	0	0	0	0	0
Advance In	78,711	0	0	0	0	0	0
All Other Financing Sources	45,015	18,421	25,349	25,000	10,000	10,000	22,500
Total Other Revenue Sources	123,726	18,421	25,349	25,000	10,000	10,000	22,500
TOTAL ALL REVENUES	9,676,086	11,221,102	10,854,509	11,774,877	4,582,536	4,582,536	4,589,852

EXHIBIT I

Manchester Local School District

Description	FISCAL	FISCAL	FISCAL	FISCAL	FISCAL	FISCAL - 2024		FISCAL	FISCAL	FISCAL
	2020	2021	2022	2023	2024	July 1, through Dec. 31	January 1 through June 30	2024	2024	2025
	4th Last Fiscal Year (2)	3rd Last Fiscal Year (3)	2nd Last Fiscal Year (4)	Last Fiscal Year (5)	July 1, through Dec. 31 (6)	January 1 through June 30 (7)	TOTALS	TOTALS	TOTALS	
EXPENDITURES	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1000 Instruction	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	3,463,480	3,185,905	3,137,862	3,200,619	1,801,825	1,801,825	1,801,825	3,603,651	1,897,354	1,897,354
200 Employees Retirement and Ins Benefits	1,648,387	1,469,690	1,457,181	1,546,898	849,470	849,470	849,470	1,698,940	901,328	901,328
400 Purchased Services	1,058,006	1,536,449	840,819	846,379	554,929	554,929	554,929	1,109,858	556,924	556,924
500 Supplies and Materials	93,751	100,909	79,613	81,205	46,410	46,410	46,410	92,819	65,883	65,883
600 Capital Outlay	452	639	1,728	7,300	15,767	15,767	15,767	31,534	16,436	16,436
700 Obsolete Object Code	-	-	-	0	0	0	0	0	0	0
800 Miscellaneous Objects	744	2,489	1,348	2,500	3,309	3,309	3,309	6,619	3,317	3,317
Total Instruction	6,264,819	6,316,082	5,518,552	5,685,101	3,271,710	3,271,710	3,271,710	6,543,420	3,441,242	3,441,242
2000 Supporting Services	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	1,360,293	1,271,775	1,355,346	1,382,351	702,544	702,544	702,544	1,405,088	718,083	718,083
200 Employees Retirement and Ins Benefits	859,380	755,791	702,136	797,397	394,812	394,812	394,812	789,625	418,915	418,915
400 Purchased Services	729,519	614,107	709,823	984,356	324,764	324,764	324,764	649,528	325,931	325,931
500 Supplies and Materials	105,121	68,076	121,621	145,000	67,553	67,553	67,553	135,107	95,899	95,899
600 Capital Outlay	137,036	31,062	20,280	275,552	24,347	24,347	24,347	48,694	25,381	25,381
700 Obsolete Object Code	-	-	-	0	0	0	0	0	0	0
800 Miscellaneous Objects	210,795	1,291,824	173,823	172,653	87,509	87,509	87,509	175,018	87,716	87,716
Total Supporting Services	3,402,144	4,032,636	3,083,029	3,757,309	1,601,530	1,601,530	1,601,530	3,203,059	1,671,925	1,671,925
3000 Operation of Non-Instructional Service	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	63,601	9,094	350	2,176	32,500	32,500	32,500	65,000	32,768	32,768
200 Employees Retirement and Ins Benefits	17,297	8,416	526	2,096	15,079	15,079	15,079	30,157	15,711	15,711
400 Purchased Services	44,475	31,559	37,913	44,376	22,500	22,500	22,500	45,000	22,334	22,334
500 Supplies and Materials	6,367	2,654	4,177	4,908	3,170	3,170	3,170	6,341	4,501	4,501
600 Capital Outlay	281	-	-	80,000	227	227	227	453	236	236
700 Capital Outlay - Replacement	-	-	-	0	0	0	0	0	0	0
800 Miscellaneous Objects	322	137	137	800	250	250	250	500	406	406
Total Operation of Non-Instructional Service	132,343	51,860	43,103	134,356	73,725	73,725	73,725	147,451	76,156	76,156

EXHIBIT I

Manchester Local School District

Description	FISCAL 2020 4th Last Fiscal Year (2)	FISCAL 2021 3rd Last Fiscal Year (3)	FISCAL 2022 2nd Last Fiscal Year (4)	FISCAL 2023 Last Fiscal Year (5)	FISCAL - 2024		FISCAL 2024 TOTALS	FISCAL 2025 July 1, thru Dec. 31 (8)
					July 1, through Dec. 31 (6)	January 1 through June 30 (7)		
4000 Extracurricular Activities	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
100 Personal Services	139,990	134,516	145,456	150,400	78,060	78,060	156,121	82,199
200 Employees Retirement and Ins Benefits	33,562	35,375	38,801	40,652	21,721	21,721	43,443	23,047
400 Purchased Services	2,341	2,292	1,620	8,000	2,042	2,042	4,084	2,049
500 Supplies and Materials	3,602	3,693	1,933	10,606	0	0	0	0
600 Capital Outlay	-	-	-	0	0	0	0	0
700 Obsolete Object Code	-	-	-	0	0	0	0	0
800 Miscellaneous Objects	-	917	867	900	684	684	1,369	686
Total Extracurricular	179,495	176,793	188,678	210,558	102,508	102,508	205,016	107,982
5000 Facilities Acquisition and Construction Services	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
100 Personal Services	-	-	-	0	0	0	0	0
200 Employees Retirement and Ins Benefits	-	-	-	0	0	0	0	0
400 Purchased Services	-	-	-	0	0	0	0	0
500 Supplies and Materials	-	-	-	0	0	0	0	0
600 Capital Outlay	-	-	-	83,864	0	0	0	0
700 Obsolete Object Code	-	-	-	0	0	0	0	0
800 Miscellaneous Objects	-	-	-	0	0	0	0	0
Total Facilities Acquisition and Construction Service	0	0	0	83,864	0	0	0	0
6000 Debt Service	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
6100 Repayment of Debt & Interest HB3264	0	0	0	0	0	0	0	0
Total Debt Service	0	0	0	0	0	0	0	0
Intergovernmental Expenditures	0	0	0	0	0	0	0	0
7000 Other Use of Funds	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
7200 Transfers - Out / 7400 Advances - Out	120,000	100,000	50,000	50,000	25,000	25,000	50,000	25,000
7500 - 7900 Other Miscellaneous Use of Funds	0	0	0	0	0	0	0	0
Total Other Uses of Funds	120,000	100,000	50,000	50,000	25,000	25,000	50,000	25,000

EXHIBIT I

Manchester Local School District

Description	FISCAL 2020 4th Last Fiscal Year (2)	FISCAL 2021 3rd Last Fiscal Year (3)	FISCAL 2022 2nd Last Fiscal Year (4)	FISCAL 2023 Last Fiscal Year (5)	FISCAL - 2024		FISCAL 2024 TOTALS	FISCAL 2025 July 1, thru Dec. 31 (8)
					July 1, through Dec. 31 (6)	January 1 through June 30 (7)		
Total Expenditures	10,098,802	10,677,371	8,883,362	9,921,189	5,074,473	5,074,473	10,148,946	5,322,305
REVENUES OVER (UNDER) EXPENDITURES	(422,716)	543,731	1,971,147	1,853,688	(491,937)	(491,937)	(983,874)	(732,452)
Beginning Fund Cash Balance	6,753,196	6,330,480	6,874,211	8,845,358	10,699,046	10,207,109	10,699,046	9,715,171
Ending Cash Fund Balance	6,330,480	6,874,211	8,845,358	10,699,046	10,207,109	9,715,172	9,715,171	8,982,718
Estimated Encumbrances (outstanding year-end)	115,413	175,835	279,523	250,000	250,000	250,000	250,000	250,000
Estimated Reservations of Fund Balance	0	0	0	0	0	0	0	0
Estimated Ending Unencumbered Fund Balance	6,215,067	6,698,376	8,565,835	10,449,046	9,957,109	9,465,172	9,465,171	8,732,718

*This balance does not include a Spending Reserve of \$ _

EXHIBIT IV

STATEMENT OF PERMANENT IMPROVEMENTS
(Section 5705.29 Revised Code)

Manchester Local School District

Description	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Paying Fund
All Capital Outlay		15,000	General Fund
All Capital Outlay		0	Permanent Improvement [003]
All Capital Outlay		0	
All Capital Outlay		0	
TOTAL		15,000	

EXHIBIT V

STATEMENT OF AMOUNTS REQUIRED FOR PAYMENT OF FINAL JUDGMENTS
(Section 5705.29 Revised Code)

Manchester Local School District

Description	Amount of Judgment	Paying Fund
NONE		
TOTAL		

EXHIBIT VI

Manchester Local School District

PURPOSE OF BONDS AND NOTES	Author-ity for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Ser. or Term	Rate of Interest	Amounts of Bonds and Notes Outstanding at beginning of the year being budgeted July 1.	PRINCIPAL AND INTEREST REQUIREMENTS				AMOUNT RECEIVABLE FROM OTHER SOURCES TO MEET DEBT PAYMENTS						
							FISCAL - 2024		Fiscal Year 2025		FISCAL - 2024		Fiscal Year 2025				
							July 1, through Dec. 31	January 1, through June 30	July 1, thru Dec. 31	July 1, thru Dec. 31	July 1, through Dec. 31	January 1, through June 30	July 1, thru Dec. 31	July 1, thru Dec. 31			
Payable from Bond Ret. Fd.:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
INSIDE 10 MILL LIMIT:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
HB 264 Notes	Unvoted	2011	12/1, 6/1	15	4.25	130,000.00	42,762.50	1,912.50	46,912.50	42,762.50	1,912.50	46,912.50	42,762.50	1,912.50	46,912.50	42,762.50	1,912.50
TOTAL						130,000.00	42,762.50	1,912.50	46,912.50	42,762.50	1,912.50	46,912.50	42,762.50	1,912.50	46,912.50	42,762.50	1,912.50
OUTSIDE 10 MILL LIMIT:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Bonds:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Refunding HS Bonds	Voted	2012	12/1, 6/1	10	varies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTES: