

LEA Name : Dover Area SD

Class : 3

AUN Number : 112871803

County : York

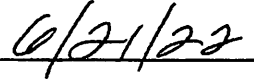
## FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

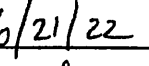
### General Fund Budget Approval

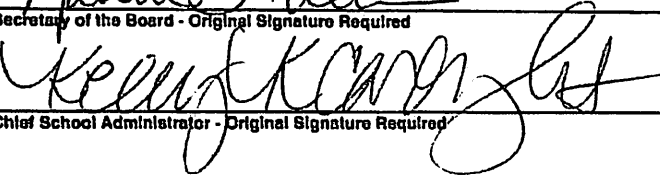
Date of Adoption of the General Fund Budget: 06/21/2022

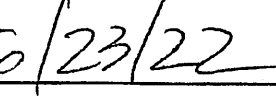
  
\_\_\_\_\_  
President of the Board - Original Signature Required

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

  
\_\_\_\_\_  
Date

Jennifer L Leppo

Contact Person

(717)292-3671

Extn :80201

Telephone

Extension

jleppo@doversd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dover Area SD	COUNTY : York	AUN : 112671803
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022 )?

Yes ☒

No ☐

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

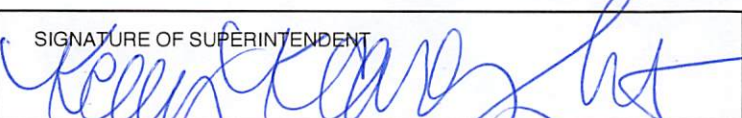
Total Budgeted Expenditures	\$69341980
Ending Unassigned Fund Balance	\$4169990
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.01%

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

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/23/22
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DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Dover Area SD	<b>County :</b> York	<b>AUN Number :</b> 112671803
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/17/22
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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.	This is a contingency amount for the fluctuation in cyber charter enrollment and special education placements.
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.	The unassigned portion of the fund balance is to provide cash flow needs for the district and provide assistance for any unexpected costs or revenue loss and instability.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balances is to help offset expenditures related to retirement, medical, technology, and debt service.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	3,000,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	9,267,334	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,169,989	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$13,437,323</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	37,338,584	
7000 Revenue from State Sources	26,586,476	
8000 Revenue from Federal Sources	4,005,723	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$67,930,783</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$81,368,106</u></b>

LEA : 112671803     Dover Area SD

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	28,632,742
6112 Interim Real Estate Taxes	253,000
6113 Public Utility Realty Taxes	35,000
6114 Payments in Lieu of Current Taxes - State / Local	232
6150 Current Act 511 Taxes - Proportional Assessments	6,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	950,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	144,210
6800 Revenues from Intermediary Sources / Pass-Through Funds	837,400
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	370,000
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6990 Refunds and Other Miscellaneous Revenue	50,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$37,338,584</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	12,387,333
7112 Basic Education Funding-Social Security	1,160,574
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	175,000
7271 Special Education funds for School-Aged Pupils	2,352,653
7311 Pupil Transportation Subsidy	1,394,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,274,348
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	1,607,390
7505 Ready to Learn Block Grant	560,822
7820 State Share of Retirement Contributions	5,518,856
<b>REVENUE FROM STATE SOURCES</b>	<b>\$26,586,476</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	753,933
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	126,433
8517 NCLB, Title IV - 21St Century Schools	47,977
8521 Vocational Education - Operating Expenditures	31,500

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,615,000
8751 ARP ESSER Learning Loss	95,880
8752 ARP ESSER Summer Programs	25,000
8753 ARP ESSER Afterschool Programs	25,000
8754 ARP ESSER Homeless Children and Youth Funds	15,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,005,723</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>67,930,783</b>

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,632,742	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,607,390</u>	
Total Approx. Tax Revenue:	\$30,240,132	
Approx. Tax Levy for Tax Rate Calculation:	\$31,433,163	
	York	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$1,260,818,739	\$1,260,818,739
b. Real Estate Mills	23.7150	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,521,139,623	\$1,521,139,623
d. Assessed Value	\$1,293,173,276	\$1,293,173,276
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$29,900,316	\$29,900,316
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$29,900,316	\$29,900,316
(f Total * g)		
i. Base Mills Subject to Index	23.7150	
(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	96.00000%	96.00000%
k. Tax Levy Needed	\$31,433,163	\$31,433,163
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	24.3070	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$31,433,163	\$31,433,163
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,825,773
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,632,742
(n * Est. Pct. Collection)		
<hr/>		



Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,632,742	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,607,390</u>	
Total Approx. Tax Revenue:	\$30,240,132	
Approx. Tax Levy for Tax Rate Calculation:	\$31,433,163	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.8058	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,078,198	\$32,078,198
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	\$10,289.00	
Number of Homestead/Farmstead Properties	6359	6359
Median Assessed Value of Homestead Properties		\$122,030

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,632,742
Amount of Tax Relief for Homestead Exclusions	<u>\$1,607,390</u>
Total Approx. Tax Revenue:	\$30,240,132
Approx. Tax Levy for Tax Rate Calculation:	\$31,433,163
	York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,607,390	Lowering RE Tax Rate	\$0	\$1,607,390
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,607,390

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>						
York	1,293,173,276	24.3070	31,433,163				96.00000%		
Totals:	1,293,173,276		31,433,163	-	1,607,390	=	29,825,773	X	96.00000% = 28,632,742
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
Total Current Act 511 Taxes– Flat Rate Assessments							0		0
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			0.900%	0.000%		5,400,000		5,400,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		600,000		600,000
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							6,000,000		6,000,000
Total Act 511, Current Taxes									6,000,000
Act 511 Tax Limit -->					1,521,139,623	X	12		18,253,675
					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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	York	23.7150	24.3070	2.50%	Yes	4.6%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	26,393,385
1200 Special Programs - Elementary / Secondary	10,576,687
1300 Vocational Education	3,536,444
1400 Other Instructional Programs - Elementary / Secondary	373,383
1500 Nonpublic School Programs	6,900
<b>Total Instruction</b>	<b>\$40,886,799</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,943,338
2200 Support Services - Instructional Staff	3,180,965
2300 Support Services - Administration	2,798,192
2400 Support Services - Pupil Health	712,840
2500 Support Services - Business	905,815
2600 Operation and Maintenance of Plant Services	4,905,568
2700 Student Transportation Services	3,557,039
2800 Support Services - Central	694,797
2900 Other Support Services	5,000
<b>Total Support Services</b>	<b>\$18,703,554</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,149,050
3300 Community Services	22,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,171,550</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	2,040,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,040,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,440,077
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,540,077</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$69,341,980</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	14,912,879
200 Personnel Services - Employee Benefits	8,892,459
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	9,025
500 Other Purchased Services	1,797,500
600 Supplies	766,512
700 Property	3,500
800 Other Objects	4,510
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$26,393,385</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,244,373
200 Personnel Services - Employee Benefits	3,040,605
300 Purchased Professional and Technical Services	1,531,721
400 Purchased Property Services	250
500 Other Purchased Services	1,583,438
600 Supplies	176,300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,576,687</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	1,305,591
200 Personnel Services - Employee Benefits	834,146
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	4,500
500 Other Purchased Services	1,263,629
600 Supplies	113,678
700 Property	2,800
800 Other Objects	8,100
<b>Total Vocational Education</b>	<b>\$3,536,444</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	133,427
200 Personnel Services - Employee Benefits	97,956
500 Other Purchased Services	142,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$373,383</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
600 Supplies	6,900
<b>Total Nonpublic School Programs</b>	<b>\$6,900</b>
<b>Total Instruction</b>	<b>\$40,886,799</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,135,240
200 Personnel Services - Employee Benefits	704,582
300 Purchased Professional and Technical Services	41,816
600 Supplies	59,650

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,050
<b>Total Support Services - Students</b>	<b>\$1,943,338</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,031,344
200 Personnel Services - Employee Benefits	903,455
300 Purchased Professional and Technical Services	594,614
400 Purchased Property Services	11,500
500 Other Purchased Services	24,569
600 Supplies	177,435
700 Property	438,048
<b>Total Support Services - Instructional Staff</b>	<b>\$3,180,965</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,620,520
200 Personnel Services - Employee Benefits	968,199
300 Purchased Professional and Technical Services	133,533
400 Purchased Property Services	7,500
500 Other Purchased Services	5,550
600 Supplies	42,950
800 Other Objects	19,940
<b>Total Support Services - Administration</b>	<b>\$2,798,192</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	372,984
200 Personnel Services - Employee Benefits	246,618
300 Purchased Professional and Technical Services	74,698
400 Purchased Property Services	1,650
500 Other Purchased Services	90
600 Supplies	16,500
800 Other Objects	300
<b>Total Support Services - Pupil Health</b>	<b>\$712,840</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	433,543
200 Personnel Services - Employee Benefits	280,672
300 Purchased Professional and Technical Services	36,500
500 Other Purchased Services	1,600
600 Supplies	49,000
800 Other Objects	104,500
<b>Total Support Services - Business</b>	<b>\$905,815</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,488,870
200 Personnel Services - Employee Benefits	1,012,003
300 Purchased Professional and Technical Services	293,225
400 Purchased Property Services	730,291
500 Other Purchased Services	252,179
600 Supplies	1,128,500
800 Other Objects	500

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,905,568</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	60,430
200 Personnel Services - Employee Benefits	26,315
300 Purchased Professional and Technical Services	5,500
500 Other Purchased Services	3,348,269
600 Supplies	116,500
800 Other Objects	25
<b>Total Student Transportation Services</b>	<b>\$3,557,039</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	369,192
200 Personnel Services - Employee Benefits	283,560
300 Purchased Professional and Technical Services	25,220
500 Other Purchased Services	8,825
600 Supplies	5,700
800 Other Objects	2,300
<b>Total Support Services - Central</b>	<b>\$694,797</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	5,000
<b>Total Other Support Services</b>	<b>\$5,000</b>
<b>Total Support Services</b>	<b>\$18,703,554</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	520,407
200 Personnel Services - Employee Benefits	244,813
300 Purchased Professional and Technical Services	64,750
400 Purchased Property Services	17,450
500 Other Purchased Services	76,870
600 Supplies	195,260
700 Property	19,450
800 Other Objects	10,050
<b>Total Student Activities</b>	<b>\$1,149,050</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	7,500
800 Other Objects	15,000
<b>Total Community Services</b>	<b>\$22,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,171,550</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	2,040,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,040,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,040,000</b>



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<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,806,077
900 Other Uses of Funds	3,634,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,440,077</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,540,077</b>
<b>TOTAL EXPENDITURES</b>	<b>\$69,341,980</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	15,000,000	13,000,000
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	7,800,000	6,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,000	700,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$23,700,000</b>	<b>\$20,300,000</b>

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$23,700,000	\$20,300,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	84,256,000	80,640,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,135,884	728,256
0540 Accumulated Compensated Absences	1,685,275	1,685,275
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,130,953	3,130,953
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$90,208,112</b>	<b>\$86,184,484</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
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		

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<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		

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

<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	\$90,208,112	\$86,184,484



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<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	\$90,208,112	\$86,184,484

Account Description	Amounts
0810 Nonspendable Fund Balance	3,000,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,856,136
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,169,990
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,026,126
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,126,126