

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2021-2022 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 2021-2022 (compared to 2020-2021)?

Yes

No

If yes, see information below, taken from the 2021-2022 General Fund Budget.


Total Budgeted Expenditures	\$66840328
Ending Unassigned Fund Balance	\$4169990
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.23%

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 5/21/2021
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Dover Area SD	County : York	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4/20/2021
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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.	This unassigned portion of 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 balance is to help offset expenditures related to retirement, medical, technology and debt service.

<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	4,984,555
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,569,283
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,169,989
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,739,272</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	36,130,955
7000 Revenue from State Sources	25,244,038
8000 Revenue from Federal Sources	2,963,378
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$64,338,371</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$78,077,643</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	27,478,058
6112 Interim Real Estate Taxes	202,000
6113 Public Utility Realty Taxes	32,000
6114 Payments in Lieu of Current Taxes - State / Local	232
6150 Current Act 511 Taxes - Proportional Assessments	5,555,565
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,075,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	151,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	852,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	664,000
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6990 Refunds and Other Miscellaneous Revenue	60,000

REVENUE FROM LOCAL SOURCES \$36,130,955

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	12,055,565
7112 Basic Education Funding-Social Security	1,135,000
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	140,000
7271 Special Education funds for School-Aged Pupils	2,304,077
7311 Pupil Transportation Subsidy	1,360,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	945,235
7330 Health Services (Medical, Dental, Nurse, Act 25)	66,000
7340 State Property Tax Reduction Allocation	1,277,339
7505 Ready to Learn Block Grant	560,822
7820 State Share of Retirement Contributions	5,300,000

REVENUE FROM STATE SOURCES \$25,244,038

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	648,017
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	120,893
8517 NCLB, Title IV - 21st Century Schools	43,380
8521 Vocational Education - Operating Expenditures	31,500

Amount

REVENUE FROM FEDERAL SOURCES

8749 Other CARES Act Funding	2,089,588
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000

REVENUE FROM FEDERAL SOURCES \$2,963,378

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 64,338,371

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$27,478,058
Amount of Tax Relief for Homestead Exclusions		<u>\$1,277,339</u>
Total Approx. Tax Revenue:		\$28,755,397
Approx. Tax Levy for Tax Rate Calculation:		\$29,900,316

	York	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$1,408,739,335	\$1,408,739,335
b. Real Estate Mills	22.9130	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,482,977,290	\$1,482,977,290
d. Assessed Value	\$1,260,818,739	\$1,260,818,739
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$32,278,444	\$32,278,444
(a * b)		
2021-22 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$32,278,444	\$32,278,444
(f Total * g)		
i. Base Mills Subject to Index	22.9130	
(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	\$29,900,316	\$29,900,316
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	23.7150	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$29,900,316	\$29,900,316
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,622,977
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,478,058
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$27,478,058
Amount of Tax Relief for Homestead Exclusions	<u>\$1,277,339</u>
Total Approx. Tax Revenue:	\$28,755,397
Approx. Tax Levy for Tax Rate Calculation:	\$29,900,316

York

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.8524	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$30,073,553	\$30,073,553
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	\$8,443.00	
Number of Homestead/Farmstead Properties	6424	6424
Median Assessed Value of Homestead Properties		\$121,360

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$27,478,058
Amount of Tax Relief for Homestead Exclusions	<u>\$1,277,339</u>
Total Approx. Tax Revenue:	\$28,755,397
Approx. Tax Levy for Tax Rate Calculation:	\$29,900,316

York	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,277,339	Lowering RE Tax Rate	\$0	\$1,277,339
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,277,339

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
York	1,260,818,739	23.7150	29,900,316			96.00000%	
Totals:	1,260,818,739		29,900,316	- 1,277,339	= 28,622,977	X 96.00000%	= 27,478,058

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes -- Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.900%	0.000%	5,000,000	5,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	555,565	555,565
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 5,555,565 5,555,565

Total Act 511, Current Taxes 5,555,565

Act 511 Tax Limit -->	1,482,977,290	X	12	17,795,727
	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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> York	22.9130	23.7150	3.51%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,993,377
1200 Special Programs - Elementary / Secondary	10,933,404
1300 Vocational Education	3,435,454
1400 Other Instructional Programs - Elementary / Secondary	361,183
1500 Nonpublic School Programs	5,616
1700 Higher Education Programs for Secondary Students	2,000
Total Instruction	\$40,731,034
2000 Support Services	
2100 Support Services - Students	1,825,154
2200 Support Services - Instructional Staff	3,352,723
2300 Support Services - Administration	2,896,013
2400 Support Services - Pupil Health	862,388
2500 Support Services - Business	907,439
2600 Operation and Maintenance of Plant Services	4,828,924
2700 Student Transportation Services	3,385,761
2800 Support Services - Central	789,697
2900 Other Support Services	20,000
Total Support Services	\$18,868,099
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,090,820
3300 Community Services	6,480
Total Operation of Non-Instructional Services	\$1,097,300
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,043,895
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$6,143,895
Total Estimated Expenditures and Other Financing Uses	\$66,840,328

2021-2022 Final General Fund Budget

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,951,205
200 Personnel Services - Employee Benefits	8,181,322
300 Purchased Professional and Technical Services	82,000
400 Purchased Property Services	9,025
500 Other Purchased Services	1,810,350
600 Supplies	956,765
800 Other Objects	2,710
Total Regular Programs - Elementary / Secondary	\$25,993,377
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,895,670
200 Personnel Services - Employee Benefits	2,644,320
300 Purchased Professional and Technical Services	2,560,361
400 Purchased Property Services	250
500 Other Purchased Services	1,796,733
600 Supplies	36,070
Total Special Programs - Elementary / Secondary	\$10,933,404
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,272,528
200 Personnel Services - Employee Benefits	785,542
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	5,200
500 Other Purchased Services	1,232,594
600 Supplies	126,990
800 Other Objects	8,600
Total Vocational Education	\$3,435,454
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	138,592
200 Personnel Services - Employee Benefits	85,591
500 Other Purchased Services	137,000
Total Other Instructional Programs - Elementary / Secondary	\$361,183
1500 <u>Nonpublic School Programs</u>	
600 Supplies	5,616
Total Nonpublic School Programs	\$5,616
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	2,000
Total Higher Education Programs for Secondary Students	\$2,000
Total Instruction	\$40,731,034
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	936,121
200 Personnel Services - Employee Benefits	576,153

2021-2022 Final General Fund Budget

LEA : 112671803 Dover Area SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	301,430
600 Supplies	9,800
800 Other Objects	1,650
Total Support Services - Students	\$1,825,154
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,111,210
200 Personnel Services - Employee Benefits	921,976
300 Purchased Professional and Technical Services	569,939
400 Purchased Property Services	11,000
500 Other Purchased Services	13,985
600 Supplies	172,748
700 Property	551,865
Total Support Services - Instructional Staff	\$3,352,723
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,638,605
200 Personnel Services - Employee Benefits	1,032,018
300 Purchased Professional and Technical Services	133,500
400 Purchased Property Services	7,500
500 Other Purchased Services	20,950
600 Supplies	43,500
800 Other Objects	19,940
Total Support Services - Administration	\$2,896,013
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	358,189
200 Personnel Services - Employee Benefits	248,417
300 Purchased Professional and Technical Services	237,232
400 Purchased Property Services	1,550
500 Other Purchased Services	300
600 Supplies	16,700
Total Support Services - Pupil Health	\$862,388
2500 Support Services - Business	
100 Personnel Services - Salaries	436,887
200 Personnel Services - Employee Benefits	278,902
300 Purchased Professional and Technical Services	36,500
500 Other Purchased Services	1,550
600 Supplies	49,000
800 Other Objects	104,600
Total Support Services - Business	\$907,439
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,474,497
200 Personnel Services - Employee Benefits	923,391
300 Purchased Professional and Technical Services	279,225
400 Purchased Property Services	775,940
500 Other Purchased Services	252,404
600 Supplies	1,114,300

2021-2022 Final General Fund Budget

LEA : 112671803 Dover Area SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
700 Property	7,917
800 Other Objects	1,250
Total Operation and Maintenance of Plant Services	\$4,828,924
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	50,000
200 Personnel Services - Employee Benefits	41,497
300 Purchased Professional and Technical Services	5,400
500 Other Purchased Services	3,236,689
600 Supplies	52,000
800 Other Objects	175
Total Student Transportation Services	\$3,385,761
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	446,804
200 Personnel Services - Employee Benefits	291,448
300 Purchased Professional and Technical Services	26,320
500 Other Purchased Services	10,925
600 Supplies	11,700
800 Other Objects	2,500
Total Support Services - Central	\$789,697
2900 <u>Other Support Services</u>	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$18,868,099
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	507,414
200 Personnel Services - Employee Benefits	236,292
300 Purchased Professional and Technical Services	55,500
400 Purchased Property Services	22,850
500 Other Purchased Services	83,430
600 Supplies	176,484
800 Other Objects	8,850
Total Student Activities	\$1,090,820
3300 <u>Community Services</u>	
600 Supplies	6,480
Total Community Services	\$6,480
Total Operation of Non-Instructional Services	\$1,097,300
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,533,895
900 Other Uses of Funds	3,510,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,043,895
5900 <u>Budgetary Reserve</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$6,143,895
TOTAL EXPENDITURES	\$66,840,328

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	16,200,000	12,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	10,000,000	9,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	115,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$26,815,000	\$22,500,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

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		

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$26,815,000	\$22,500,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	96,024,444	92,514,444
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	485,286	49,729
0540 Accumulated Compensated Absences	1,455,280	1,455,280
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,769,852	4,769,852
0599 Other Noncurrent Liabilities		
Total General Fund	\$102,734,862	\$98,789,305

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 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

2021-2022 Final General Fund Budget

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Page - 3 of 6

Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection**

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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$102,734,862	\$98,789,305

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

- 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	\$102,734,862	\$98,789,305
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Account Description	Amounts
0810 Nonspendable Fund Balance	4,984,555
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,067,325
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,169,990
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,237,315
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,321,870