

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Miranda Weaver

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Extension

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Email Address

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 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
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<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	4,066,269	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	9,695,708	
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>\$13,865,697</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	38,375,521	
7000 Revenue from State Sources	28,585,127	
8000 Revenue from Federal Sources	4,304,426	
9000 Other Financing Sources	287,475	
Total Estimated Revenues And Other Financing Sources		<u>\$71,552,549</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$85,418,246</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	29,148,500
6112 Interim Real Estate Taxes	253,000
6113 Public Utility Realty Taxes	36,500
6150 Current Act 511 Taxes - Proportional Assessments	6,340,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	800,000
6500 Earnings on Investments	549,071
6700 Revenues from LEA Activities	112,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	868,500
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	174,200
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6990 Refunds and Other Miscellaneous Revenue	57,500
REVENUE FROM LOCAL SOURCES	\$38,375,521
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,411,225
7112 Basic Education Funding-Social Security	1,215,000
7160 Tuition for Orphans Subsidy	100,000
7220 Vocational Education	289,439
7271 Special Education funds for School-Aged Pupils	2,852,415
7311 Pupil Transportation Subsidy	1,375,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,212,907
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	1,608,319
7505 Ready to Learn Block Grant	560,822
7820 State Share of Retirement Contributions	5,850,000
REVENUE FROM STATE SOURCES	\$28,585,127
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	696,800
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	89,400
8517 NCLB, Title IV - 21St Century Schools	59,100
8521 Vocational Education - Operating Expenditures	32,500
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,957,806

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	95,880
8752 ARP ESSER Summer Programs	52,940
8753 ARP ESSER Afterschool Programs	25,000
8754 ARP ESSER Homeless Children and Youth Funds	25,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$4,304,426
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	287,475
OTHER FINANCING SOURCES	\$287,475
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	71,552,549

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$29,148,500	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,608,319</u>	
Total Approx. Tax Revenue:	\$30,756,819	
Approx. Tax Levy for Tax Rate Calculation:	\$31,814,018	
	York	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$1,293,173,276	\$1,293,173,276
b. Real Estate Mills	24.3070	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,563,575,461	\$1,563,575,461
d. Assessed Value	\$1,308,841,800	\$1,308,841,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$31,433,163	\$31,433,163
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$31,433,163	\$31,433,163
(f Total * g)		
i. Base Mills Subject to Index	24.3070	
(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	96.50000%	96.50000%
k. Tax Levy Needed	\$31,814,018	\$31,814,018
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	24.3070	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$31,814,018	\$31,814,018
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,205,699
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,148,500
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$29,148,500	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,608,319</u>	
Total Approx. Tax Revenue:	\$30,756,819	
Approx. Tax Levy for Tax Rate Calculation:	\$31,814,018	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.6681	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,595,482	\$33,595,482
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	\$250.00	
Number of Homestead/Farmstead Properties	6427	6427
Median Assessed Value of Homestead Properties		\$115,016

Act 1 Index (current): 5.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,148,500
Amount of Tax Relief for Homestead Exclusions	<u>\$1,608,319</u>
Total Approx. Tax Revenue:	\$30,756,819
Approx. Tax Levy for Tax Rate Calculation:	\$31,814,018
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,608,319	Lowering RE Tax Rate	\$0	\$1,608,319
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,608,319

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	1,308,841,800	24.3070	31,814,018				96.50000%			
Totals:				1,308,841,800	31,814,018	-	1,608,319	=	30,205,699 X	96.50000% = 29,148,500
				<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%		5,775,000	5,775,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000		0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		565,000	565,000		
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							6,340,000	6,340,000		
Total Act 511, Current Taxes								6,340,000		
Act 511 Tax Limit -->				1,563,575,461	X		12	18,762,906		
				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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	York	24.3070	24.3070	0.00%	Yes	5.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,999,374
1200 Special Programs - Elementary / Secondary	11,868,533
1300 Vocational Education	3,325,744
1400 Other Instructional Programs - Elementary / Secondary	325,025
Total Instruction	\$43,518,676
2000 Support Services	
2100 Support Services - Students	1,814,949
2200 Support Services - Instructional Staff	3,268,597
2300 Support Services - Administration	2,900,481
2400 Support Services - Pupil Health	924,759
2500 Support Services - Business	946,997
2600 Operation and Maintenance of Plant Services	4,999,807
2700 Student Transportation Services	3,841,473
2800 Support Services - Central	715,519
2900 Other Support Services	5,000
Total Support Services	\$19,417,582
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,108,829
3300 Community Services	25,000
Total Operation of Non-Instructional Services	\$1,133,829
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,022,514
Total Facilities Acquisition, Construction and Improvement Services	\$2,022,514
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,928,193
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$7,028,193
Total Estimated Expenditures and Other Financing Uses	\$73,120,794

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,364,611
200 Personnel Services - Employee Benefits	10,029,890
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	9,975
500 Other Purchased Services	1,804,900
600 Supplies	776,538
800 Other Objects	6,460
Total Regular Programs - Elementary / Secondary	\$27,999,374
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,667,471
200 Personnel Services - Employee Benefits	3,156,602
300 Purchased Professional and Technical Services	2,198,401
400 Purchased Property Services	250
500 Other Purchased Services	1,769,259
600 Supplies	76,550
Total Special Programs - Elementary / Secondary	\$11,868,533
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,274,893
200 Personnel Services - Employee Benefits	792,218
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	4,800
500 Other Purchased Services	1,112,323
600 Supplies	116,510
700 Property	12,200
800 Other Objects	8,800
Total Vocational Education	\$3,325,744
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	121,822
200 Personnel Services - Employee Benefits	86,203
500 Other Purchased Services	117,000
Total Other Instructional Programs - Elementary / Secondary	\$325,025
Total Instruction	\$43,518,676
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,150,997
200 Personnel Services - Employee Benefits	642,482
600 Supplies	19,570
800 Other Objects	1,900
Total Support Services - Students	\$1,814,949
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,146,561
200 Personnel Services - Employee Benefits	945,472

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	461,928
400 Purchased Property Services	11,500
500 Other Purchased Services	22,045
600 Supplies	146,091
700 Property	535,000
Total Support Services - Instructional Staff	\$3,268,597
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,589,392
200 Personnel Services - Employee Benefits	1,043,934
300 Purchased Professional and Technical Services	167,500
400 Purchased Property Services	7,500
500 Other Purchased Services	490
600 Supplies	70,670
800 Other Objects	20,995
Total Support Services - Administration	\$2,900,481
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	398,911
200 Personnel Services - Employee Benefits	285,709
300 Purchased Professional and Technical Services	221,549
400 Purchased Property Services	1,650
500 Other Purchased Services	90
600 Supplies	16,500
800 Other Objects	350
Total Support Services - Pupil Health	\$924,759
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	450,149
200 Personnel Services - Employee Benefits	284,698
300 Purchased Professional and Technical Services	41,500
500 Other Purchased Services	650
600 Supplies	43,500
800 Other Objects	126,500
Total Support Services - Business	\$946,997
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,406,585
200 Personnel Services - Employee Benefits	979,524
300 Purchased Professional and Technical Services	297,793
400 Purchased Property Services	783,208
500 Other Purchased Services	267,437
600 Supplies	1,248,260
700 Property	16,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$4,999,807
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	52,788
200 Personnel Services - Employee Benefits	48,379

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	3,639,731
600 Supplies	100,500
800 Other Objects	75
Total Student Transportation Services	\$3,841,473
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	390,068
200 Personnel Services - Employee Benefits	284,851
300 Purchased Professional and Technical Services	27,450
500 Other Purchased Services	8,600
600 Supplies	2,800
800 Other Objects	1,750
Total Support Services - Central	\$715,519
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,000
Total Other Support Services	\$5,000
Total Support Services	\$19,417,582
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	520,295
200 Personnel Services - Employee Benefits	235,401
300 Purchased Professional and Technical Services	66,250
400 Purchased Property Services	17,465
500 Other Purchased Services	68,892
600 Supplies	176,221
700 Property	14,600
800 Other Objects	9,705
Total Student Activities	\$1,108,829
3300 <u>Community Services</u>	
800 Other Objects	25,000
Total Community Services	\$25,000
Total Operation of Non-Instructional Services	\$1,133,829
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	2,022,514
Total Facilities Acquisition, Construction and Improvement Services	\$2,022,514
Total Facilities Acquisition, Construction and Improvement Services	\$2,022,514
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,149,193
900 Other Uses of Funds	3,779,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,928,193
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	\$7,028,193
TOTAL EXPENDITURES	\$73,120,794

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	11,500,000	11,500,000
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	1,237,500	1,150,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,124,000	852,000
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 Cash and Short-Term Investments	\$13,861,500	\$13,502,000

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	5,250,000	5,250,000
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	5,999,695	6,500,000
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>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$11,249,695	\$11,750,000
TOTAL CASH AND INVESTMENTS	\$25,111,195	\$25,252,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	87,688,021	83,923,021
0520 Extended-Term Financing Agreements Payable	728,257	364,129
0530 Lease Obligations	150,570	84,902
0540 Accumulated Compensated Absences	1,558,570	1,483,270
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,396,620	356,620
0599 Other Noncurrent Liabilities		
Total General Fund	\$93,522,038	\$86,211,942
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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 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 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		

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Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
0530 Lease 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 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 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 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 Obligations		
0540 Accumulated Compensated Absences	12,565	13,500
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	117,755	128,530
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$130,320	\$142,030
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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 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 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 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>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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 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 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 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		

2023-2024 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>	
0530 Lease 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	\$93,652,358	\$86,353,972	

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	7,273,400	7,123,350
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	105,000	105,000
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	\$7,378,400	\$7,228,350
TOTAL INDEBTEDNESS	\$101,030,758	\$93,582,322

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Account Description	Amounts
0810 Nonspendable Fund Balance	4,066,269
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,879,574
0840 Assigned Fund Balance	1,568,245
0850 Unassigned Fund Balance	5,849,633
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,297,452
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,463,721