

FINAL GENERAL FUND BUDGET


Fiscal Year 2024-2025

General Fund Budget Approval

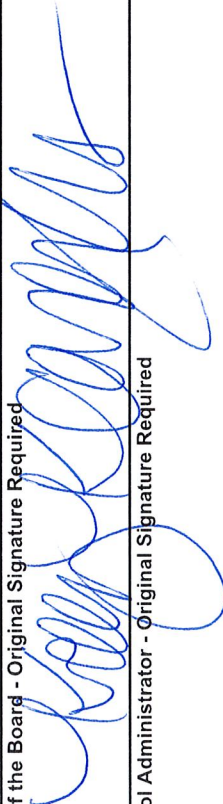
Date of Adoption of the General Fund Budget: 06/20/2024

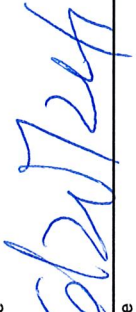

President of the Board - Original Signature Required


Date


Secretary of the Board - Original Signature Required


Date


Chief School Administrator - Original Signature Required


Date

Miranda Weaver

(717)292-3671 Extn :80202

Contact Person

Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2024-2025 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 2024-2025 (compared to 2023-2024) ?

Yes

☐

No

☒

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$75094971
Ending Unassigned Fund Balance	\$3925391
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.22%

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

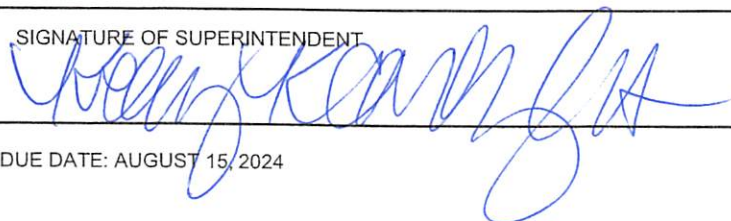
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 7/3/24
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 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  DAVID CONLEY	DATE 5/21/24
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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>
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 fund balance is to provide cash flow needs of the District.
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 medical, technology and debt issuance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The amount of assigned represents the fund balance usage necessary to balance the 24-25 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	2,080,072	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	7,788,763	
0840 Assigned Fund Balance	1,568,245	
0850 Unassigned Fund Balance	5,777,257	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$15,134,265</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	39,851,934	
7000 Revenue from State Sources	29,712,903	
8000 Revenue from Federal Sources	1,710,917	
9000 Other Financing Sources	2,175,050	
Total Estimated Revenues And Other Financing Sources		<u>\$73,450.804</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$88,585.069</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	29,686,102
6112 Interim Real Estate Taxes	352,500
6113 Public Utility Realty Taxes	31,600
6114 Payments in Lieu of Current Taxes - State / Local	232
6150 Current Act 511 Taxes - Proportional Assessments	6,985,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	850,000
6700 Revenues from LEA Activities	136,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	975,100
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	41,400
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	52,500
REVENUE FROM LOCAL SOURCES	\$39,851,934
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,678,600
7112 Basic Education Funding-Social Security	1,294,190
7160 Tuition for Orphans Subsidy	115,000
7220 Vocational Education	335,810
7271 Special Education funds for School-Aged Pupils	2,745,968
7311 Pupil Transportation Subsidy	1,615,966
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,256,129
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	1,932,017
7360 Safe Schools	71,146
7505 Ready to Learn Block Grant	560,822
7820 State Share of Retirement Contributions	5,997,255
REVENUE FROM STATE SOURCES	\$29,712,903
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	610,232
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	83,534
8517 Title IV - 21st Century Schools	54,551

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	37,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	900,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,600
REVENUE FROM FEDERAL SOURCES	\$1,710,917
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	1,742,050
9400 Sale of or Compensation for Loss of Fixed Assets	433,000
OTHER FINANCING SOURCES	\$2,175,050
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	73,450,804

Act 1 Index (current): 7.2%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$29,686,102	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,932,017</u>	
Total Approx. Tax Revenue:		\$31,618,119	
Approx. Tax Levy for Tax Rate Calculation:		\$32,694,817	
		York	Total
<hr/>			
2023-24 Data			
a. Assessed Value		\$1,308,841,800	\$1,308,841,800
b. Real Estate Mills		24.3070	
I. 2024-25 Data			
c. 2022 STEB Market Value		\$1,479,589,862	\$1,479,589,862
d. Assessed Value		\$1,345,078,250	\$1,345,078,250
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2023-24 Calculations			
f. 2023-24 Tax Levy		\$31,814,018	\$31,814,018
(a * b)			
2024-25 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy		\$31,814,018	\$31,814,018
(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		\$32,694,817	\$32,694,817
(Approx. Tax Levy * g)			
I. 2024-25 Real Estate Tax Rate		24.3070	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$32,694,817	\$32,694,817
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$30,762,800
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$29,686,102
(n * Est. Pct. Collection)			
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Act 1 Index (current): 7.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$29,686,102	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,932,017</u>	
Total Approx. Tax Revenue:	\$31,618,119	
Approx. Tax Levy for Tax Rate Calculation:	\$32,694,817	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	26.0571	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$35,048,838	\$35,048,838
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	\$12,230.00	
Number of Homestead/Farmstead Properties	6499	6499
Median Assessed Value of Homestead Properties		\$123,520

Act 1 Index (current): 7.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,686,102
Amount of Tax Relief for Homestead Exclusions	<u>\$1,932,017</u>
Total Approx. Tax Revenue:	\$31,618,119
Approx. Tax Levy for Tax Rate Calculation:	\$32,694,817
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,932,017	Lowering RE Tax Rate	\$0	\$1,932,017
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,932,017

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>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>				<u>Percent Collected</u>		
York	1,345,078,250	24.3070	32,694,817				96.50000%		
Totals:				1,345,078,250	32,694,817	-	1,932,017	=	30,762,800 X 96.50000% = 29,686,102
				<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%	6,335,500	6,335,500		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	650,000	650,000		
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						6,985,500	6,985,500		
Total Act 511, Current Taxes							6,985,500		
Act 511 Tax Limit -->				1,479,589,862	X	12	17,755,078		
				Market Value		Mills	(511 Limit)		

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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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	York	24.3070	24.3070	0.00%	Yes	7.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	0.00%	Yes	7.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,044,930
1200 Special Programs - Elementary / Secondary	12,493,485
1300 Vocational Education	3,549,439
1400 Other Instructional Programs - Elementary / Secondary	307,634
1500 Nonpublic School Programs	6,658
Total Instruction	\$46,402,146
2000 Support Services	
2100 Support Services - Students	1,946,913
2200 Support Services - Instructional Staff	2,598,502
2300 Support Services - Administration	2,949,338
2400 Support Services - Pupil Health	878,579
2500 Support Services - Business	939,949
2600 Operation and Maintenance of Plant Services	5,255,154
2700 Student Transportation Services	3,927,249
2800 Support Services - Central	791,842
2900 Other Support Services	5,000
Total Support Services	\$19,292,526
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,211,660
3300 Community Services	7,602
Total Operation of Non-Instructional Services	\$1,219,262
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,181,037
Total Other Expenditures and Financing Uses	\$8,181,037
Total Estimated Expenditures and Other Financing Uses	\$75,094,971

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,201,797
200 Personnel Services - Employee Benefits	9,516,061
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	18,600
500 Other Purchased Services	2,246,675
600 Supplies	1,250,297
700 Property	1,797,050
800 Other Objects	7,450
Total Regular Programs - Elementary / Secondary	\$30,044,930
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,837,498
200 Personnel Services - Employee Benefits	3,758,290
300 Purchased Professional and Technical Services	1,894,349
400 Purchased Property Services	250
500 Other Purchased Services	1,910,236
600 Supplies	92,862
Total Special Programs - Elementary / Secondary	\$12,493,485
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,306,747
200 Personnel Services - Employee Benefits	851,083
300 Purchased Professional and Technical Services	16,700
400 Purchased Property Services	4,800
500 Other Purchased Services	1,243,848
600 Supplies	103,531
700 Property	13,530
800 Other Objects	9,200
Total Vocational Education	\$3,549,439
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	106,296
200 Personnel Services - Employee Benefits	72,838
500 Other Purchased Services	128,500
Total Other Instructional Programs - Elementary / Secondary	\$307,634
1500 <u>Nonpublic School Programs</u>	
600 Supplies	6,658
Total Nonpublic School Programs	\$6,658
Total Instruction	\$46,402,146
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,187,924
200 Personnel Services - Employee Benefits	738,119
600 Supplies	19,570
800 Other Objects	1,300

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,946,913
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,207,099
200 Personnel Services - Employee Benefits	965,559
300 Purchased Professional and Technical Services	169,600
400 Purchased Property Services	11,500
500 Other Purchased Services	25,285
600 Supplies	178,459
700 Property	41,000
Total Support Services - Instructional Staff	\$2,598,502
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,618,192
200 Personnel Services - Employee Benefits	1,069,279
300 Purchased Professional and Technical Services	186,000
400 Purchased Property Services	8,000
500 Other Purchased Services	2,110
600 Supplies	49,562
800 Other Objects	16,195
Total Support Services - Administration	\$2,949,338
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	385,621
200 Personnel Services - Employee Benefits	261,819
300 Purchased Professional and Technical Services	220,049
400 Purchased Property Services	1,650
500 Other Purchased Services	90
600 Supplies	9,000
800 Other Objects	350
Total Support Services - Pupil Health	\$878,579
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	428,252
200 Personnel Services - Employee Benefits	287,597
300 Purchased Professional and Technical Services	6,550
400 Purchased Property Services	900
500 Other Purchased Services	15,850
600 Supplies	31,300
800 Other Objects	169,500
Total Support Services - Business	\$939,949
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,471,073
200 Personnel Services - Employee Benefits	1,044,075
300 Purchased Professional and Technical Services	322,500
400 Purchased Property Services	620,688
500 Other Purchased Services	307,270
600 Supplies	1,345,873
700 Property	143,175

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<u>Description</u>	<u>Amount</u>
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$5,255,154
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	54,371
200 Personnel Services - Employee Benefits	51,328
500 Other Purchased Services	3,697,300
600 Supplies	124,200
800 Other Objects	50
Total Student Transportation Services	\$3,927,249
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	438,657
200 Personnel Services - Employee Benefits	290,565
300 Purchased Professional and Technical Services	39,150
500 Other Purchased Services	8,450
600 Supplies	13,270
800 Other Objects	1,750
Total Support Services - Central	\$791,842
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,000
Total Other Support Services	\$5,000
Total Support Services	\$19,292,526
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	581,200
200 Personnel Services - Employee Benefits	272,677
300 Purchased Professional and Technical Services	89,250
400 Purchased Property Services	18,600
500 Other Purchased Services	72,830
600 Supplies	153,318
800 Other Objects	23,785
Total Student Activities	\$1,211,660
3300 <u>Community Services</u>	
600 Supplies	7,602
Total Community Services	\$7,602
Total Operation of Non-Instructional Services	\$1,219,262
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,505,822
900 Other Uses of Funds	4,675,215
Total Debt Service / Other Expenditures and Financing Uses	\$8,181,037
Total Other Expenditures and Financing Uses	\$8,181,037
TOTAL EXPENDITURES	\$75,094,971

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Cash and Short-Term Investments

	06/30/2024 Estimate	06/30/2025 Projection
General Fund	14,135,379	13,063,559
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	150,000	150,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	7,386,019	7,586,019
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,100,000	1,124,000
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	\$22,771,398	\$21,923,578

Long-Term Investments

	06/30/2024 Estimate	06/30/2025 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		

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<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$22,771,398	\$21,923,578

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	76,808,000	72,920,000
0520 Extended-Term Financing Agreements Payable	364,129	164,478
0530 Lease and Other Right-To-Use Obligations	84,902	17,236
0540 Accumulated Compensated Absences	1,598,069	1,578,069
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,014,294	2,890,631
0599 Other Noncurrent Liabilities		
Total General Fund	\$81,869,394	\$77,570,414
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

LEA : 112671803 Dover Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	14,500	14,750
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	88,000	90,500
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$102,500	\$105,250
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

LEA : 112671803 Dover Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

LEA : 112671803 Dover Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$81,971,894	\$77,675,664

LEA : 112671803 Dover Area SD

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	6,500,000	7,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	3,500	3,550
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	50,000	50,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	135,500	135,500
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	\$6,689,000	\$7,189,050
TOTAL INDEBTEDNESS	\$88,660,894	\$84,864,714

LEA : 112671803 Dover Area SD

Account Description	Amounts
0810 Nonspendable Fund Balance	2,080,072
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,988,523
0840 Assigned Fund Balance	1,644,167
0850 Unassigned Fund Balance	5,857,408
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,490,098
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,570,170