

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**


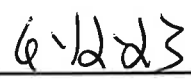
24 PS 6-687(a)(1)

(03/2006)

School District Name : Oswayo Valley SD	County : Potter	AUN Number : 109537504
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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 VICE 	DATE 
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Oswayo Valley SD	COUNTY : Potter	AUN : 109537504
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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 2023-2024 (compared to 2022-2023) ?

Yes



No

☐

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$11194064
Ending Unassigned Fund Balance	\$563052
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.02%

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 6/12/23
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DUE DATE: AUGUST 15, 2023

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

VICE Douglas A Besny
President of the Board - Original Signature Required

6-12-23
Date

Amy S Yohe
Secretary of the Board - Original Signature Required

6/12/23
Date

[Signature]
Chief School Administrator - Original Signature Required

6/12/23
Date

Amy S Yohe
Contact Person

(814)260-1700 Extn :
Telephone Extension

ayohe@oswayo.com
Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5060	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$32,500.00 . Provide a justification.	Tuition Reimbursement for staff 2271-240 with no salary, only benefit.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$32,500.00	Tuition Reimbursement for staff 2271-240 with no salary, only benefit.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	We provide for \$15,000 toward a discretionary fund in case of unknown needs.
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 balance is for use during the year to maintain a positive cash flow.
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 funds are for funding our 5 year capital projects.

<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	15,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,257,028	
0840 Assigned Fund Balance	1,120,393	
0850 Unassigned Fund Balance	563,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,940,421</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	2,768,734	
7000 Revenue from State Sources	6,749,489	
8000 Revenue from Federal Sources	555,500	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$10,073,723</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$13,014,144</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,969,732
6113 Public Utility Realty Taxes	2,410
6114 Payments in Lieu of Current Taxes - State / Local	2,418
6150 Current Act 511 Taxes - Proportional Assessments	318,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	209,000
6500 Earnings on Investments	75,040
6700 Revenues from LEA Activities	11,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	71,700
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	88,000
6990 Refunds and Other Miscellaneous Revenue	9,434
REVENUE FROM LOCAL SOURCES	\$2,768,734
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,350,000
7112 Basic Education Funding-Social Security	165,900
7271 Special Education funds for School-Aged Pupils	450,000
7292 Pre-K Counts	105,000
7311 Pupil Transportation Subsidy	405,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,800
7330 Health Services (Medical, Dental, Nurse, Act 25)	6,500
7340 State Property Tax Reduction Allocation	169,347
7360 Safe Schools	218,000
7505 Ready to Learn Block Grant	107,942
7820 State Share of Retirement Contributions	770,000
REVENUE FROM STATE SOURCES	\$6,749,489
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	135,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	19,000
8517 Title IV - 21st Century Schools	11,000
8519 Title V - Flexibility and Accountability	26,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	364,500
REVENUE FROM FEDERAL SOURCES	\$555,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	10,073,723

Act 1 Index (current): 5.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$1,970,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$169,347</u>		
Total Approx. Tax Revenue:	\$2,139,347		
Approx. Tax Levy for Tax Rate Calculation:	\$2,310,188		

	Mckean	Potter	Total
2022-23 Data			
a. Assessed Value	\$22,977,300	\$38,858,930	\$61,836,230
b. Real Estate Mills	16.0000	48.0000	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$25,626,181	\$124,526,229	\$150,152,410
d. Assessed Value	\$22,777,270	\$39,078,375	\$61,855,645
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$367,637	\$1,865,229	\$2,232,866
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	17.06678%	82.93322%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$381,078	\$1,851,788	\$2,232,866
(f Total * g)			
i. Base Mills Subject to Index	16.5849	48.0000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	92.02400%	92.01990%
k. Tax Levy Needed	\$394,275	\$1,915,913	\$2,310,188
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	17.3100	49.0200	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$394,275	\$1,915,622	\$2,309,897
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,140,550
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$1,969,732
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.9%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$1,970,000

Amount of Tax Relief for Homestead Exclusions \$169,347

Total Approx. Tax Revenue: \$2,139,347

Approx. Tax Levy for Tax Rate Calculation: \$2,310,188

	Mckean	Potter	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	17.5634	50.8320	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$400,046	\$1,986,432	\$2,386,478
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$11,739.00	\$4,143.00	
Number of Homestead/Farmstead Properties	187	653	840
Median Assessed Value of Homestead Properties			\$42,730

Act 1 Index (current): 5.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$1,970,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$169,347</u>		
Total Approx. Tax Revenue:	\$2,139,347		
Approx. Tax Levy for Tax Rate Calculation:	\$2,310,188		
	Mckean	Potter	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$169,347	Lowering RE Tax Rate	\$0	\$169,347
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$169,347

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>					
McKean	22,777,270	17.3100	394,275				92.00000%	
Potter	39,078,375	49.0200	1,915,622				92.02400%	
Totals:	61,855,645		2,309,897	-	169,347	=	2,140,550	X
							92.01990%	=
								1,969,732

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>									
	Mckean	16.5849	17.3100	4.38%	Yes	5.9%				
	Potter	48.0000	49.0200	2.13%	Yes	5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.9%				
6152	Current Act 511 Occupation Taxes	1.0000	1.0000	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,228,301
1200 Special Programs - Elementary / Secondary	1,462,300
1300 Vocational Education	435,367
1400 Other Instructional Programs - Elementary / Secondary	87,444
1800 Pre-Kindergarten	117,746
Total Instruction	\$6,331,158
2000 Support Services	
2100 Support Services - Students	212,223
2200 Support Services - Instructional Staff	282,525
2300 Support Services - Administration	953,122
2400 Support Services - Pupil Health	148,846
2500 Support Services - Business	250,750
2600 Operation and Maintenance of Plant Services	917,736
2700 Student Transportation Services	688,865
2800 Support Services - Central	13,458
2900 Other Support Services	23,000
Total Support Services	\$3,490,525
3000 Operation of Non-Instructional Services	
3200 Student Activities	375,581
3300 Community Services	200
Total Operation of Non-Instructional Services	\$375,781
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	981,600
Total Facilities Acquisition, Construction and Improvement Services	\$981,600
5000 Other Expenditures and Financing Uses	
5900 Budgetary Reserve	15,000
Total Other Expenditures and Financing Uses	\$15,000
Total Estimated Expenditures and Other Financing Uses	\$11,194,064

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,934,298
200 Personnel Services - Employee Benefits	1,441,027
300 Purchased Professional and Technical Services	109,000
400 Purchased Property Services	300
500 Other Purchased Services	455,900
600 Supplies	256,642
700 Property	25,000
800 Other Objects	6,134
Total Regular Programs - Elementary / Secondary	\$4,228,301
1200 <u>Special Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	1,081,000
500 Other Purchased Services	378,550
600 Supplies	2,750
Total Special Programs - Elementary / Secondary	\$1,462,300
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	143,344
200 Personnel Services - Employee Benefits	91,648
400 Purchased Property Services	2,300
500 Other Purchased Services	181,775
600 Supplies	14,000
700 Property	2,300
Total Vocational Education	\$435,367
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	3,244
500 Other Purchased Services	78,000
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	\$87,444
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	62,257
200 Personnel Services - Employee Benefits	40,819
500 Other Purchased Services	575
600 Supplies	14,095
Total Pre-Kindergarten	\$117,746
Total Instruction	\$6,331,158
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	87,621
200 Personnel Services - Employee Benefits	78,367
300 Purchased Professional and Technical Services	20,930
500 Other Purchased Services	12,400
600 Supplies	12,500

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<u>Description</u>	<u>Amount</u>
800 Other Objects	405
Total Support Services - Students	\$212,223
2200 <u>Support Services - Instructional Staff</u>	
200 Personnel Services - Employee Benefits	32,500
300 Purchased Professional and Technical Services	63,625
400 Purchased Property Services	17,500
500 Other Purchased Services	19,500
600 Supplies	99,400
700 Property	50,000
Total Support Services - Instructional Staff	\$282,525
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	456,768
200 Personnel Services - Employee Benefits	313,654
300 Purchased Professional and Technical Services	79,040
500 Other Purchased Services	18,580
600 Supplies	60,700
700 Property	13,500
800 Other Objects	10,880
Total Support Services - Administration	\$953,122
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	75,428
200 Personnel Services - Employee Benefits	56,718
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	1,250
500 Other Purchased Services	300
600 Supplies	7,150
Total Support Services - Pupil Health	\$148,846
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	116,501
200 Personnel Services - Employee Benefits	116,073
300 Purchased Professional and Technical Services	130
400 Purchased Property Services	1,896
500 Other Purchased Services	1,900
600 Supplies	8,450
800 Other Objects	5,800
Total Support Services - Business	\$250,750
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	293,651
200 Personnel Services - Employee Benefits	287,420
400 Purchased Property Services	93,670
500 Other Purchased Services	32,600
600 Supplies	204,095
700 Property	4,600
800 Other Objects	1,700
Total Operation and Maintenance of Plant Services	\$917,736

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	688,865
Total Student Transportation Services	\$688,865
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	8,116
200 Personnel Services - Employee Benefits	3,442
300 Purchased Professional and Technical Services	400
500 Other Purchased Services	1,500
Total Support Services - Central	\$13,458
2900 <u>Other Support Services</u>	
500 Other Purchased Services	23,000
Total Other Support Services	\$23,000
Total Support Services	\$3,490,525
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	169,389
200 Personnel Services - Employee Benefits	87,383
300 Purchased Professional and Technical Services	18,350
400 Purchased Property Services	8,859
500 Other Purchased Services	64,675
600 Supplies	19,725
800 Other Objects	7,200
Total Student Activities	\$375,581
3300 <u>Community Services</u>	
600 Supplies	200
Total Community Services	\$200
Total Operation of Non-Instructional Services	\$375,781
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	981,600
Total Facilities Acquisition, Construction and Improvement Services	\$981,600
Total Facilities Acquisition, Construction and Improvement Services	\$981,600
5000 Other Expenditures and Financing Uses	
5900 <u>Budgetary Reserve</u>	
800 Other Objects	15,000
Total Budgetary Reserve	\$15,000
Total Other Expenditures and Financing Uses	\$15,000
TOTAL EXPENDITURES	\$11,194,064

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	3,186,848	2,066,455
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	400,500	400,500
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	80,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	7,000	6,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,694,348	\$2,552,955

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 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	20,000	20,000
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	\$20,000	\$20,000
TOTAL CASH AND INVESTMENTS	\$3,714,348	\$2,572,955

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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	52,641	47,535
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	36,063	19,419
0540 Accumulated Compensated Absences	4,105	3,800
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,010,000	1,015,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$1,102,809	\$1,085,754
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		
0550 Authority Lease Obligations		
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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$1,102,809	\$1,085,754

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$1,102,809	\$1,085,754

Account Description	Amounts
0810 Nonspendable Fund Balance	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,257,028
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	563,052
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,820,080
5900 Budgetary Reserve	15,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,850,080