

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6-13-22  
Date

Secretary of the Board - Original Signature Required

6/13/22  
Date

Chief School Administrator - Original Signature Required

6-14-22  
Date

Amy Yohe

Contact Person

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2022-2023 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 2022-2023 (compared to 2021-2022 )?

Yes ☐  
No ☒


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

Total Budgeted Expenditures	\$10163894
Ending Unassigned Fund Balance	\$211742
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.08%

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  6-15-22
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DUE DATE: AUGUST 15, 2022

# FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Oswayo Valley SD	<b>County :</b> Potter	<b>AUN Number :</b> 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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6-13-22
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 programs of capital projects, technology, and curriculum.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	740,556
0840 Assigned Fund Balance	831,513
0850 Unassigned Fund Balance	554,905
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,126,974</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	2,556,743
7000 Revenue from State Sources	5,956,003
8000 Revenue from Federal Sources	609,048
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$9,121,794</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$11,248,768</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	1,824,795
6113 Public Utility Realty Taxes	2,280
6114 Payments in Lieu of Current Taxes - State / Local	2,418
6150 Current Act 511 Taxes - Proportional Assessments	319,490
6400 Delinquencies on Taxes Levied / Assessed by the LEA	247,000
6500 Earnings on Investments	5,060
6700 Revenues from LEA Activities	6,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	71,700
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	72,000
6990 Refunds and Other Miscellaneous Revenue	4,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$2,556,743</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,800,000
7112 Basic Education Funding-Social Security	160,000
7271 Special Education funds for School-Aged Pupils	380,000
7292 Pre-K Counts	92,000
7311 Pupil Transportation Subsidy	505,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,100
7330 Health Services (Medical, Dental, Nurse, Act 25)	6,000
7340 State Property Tax Reduction Allocation	168,961
7360 Safe Schools	15,000
7505 Ready to Learn Block Grant	107,942
7820 State Share of Retirement Contributions	720,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$5,956,003</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	111,648
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	18,300
8517 NCLB, Title IV - 21st Century Schools	12,300
8519 NCLB, Title VI - Flexibility and Accountability	16,800
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	450,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$609,048</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>9,121,794</b>

Act 1 Index (current): 4.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	0		
Approx. Tax Revenue from RE Taxes:	\$1,867,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$168,961</u>		
Total Approx. Tax Revenue:	\$2,035,961		
Approx. Tax Levy for Tax Rate Calculation:	\$2,280,601		

	Mckean	Potter	Total
<b>2021-22 Data</b>			
a. Assessed Value	\$23,114,180	\$38,574,440	\$61,688,620
b. Real Estate Mills	16.1600	46.4100	
<b>I. 2022-23 Data</b>			
c. 2020 STEB Market Value	\$25,571,497	\$124,285,215	\$149,856,712
d. Assessed Value	\$22,977,300	\$38,858,930	\$61,836,230
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2021-22 Calculations</b>			
f. 2021-22 Tax Levy	\$373,525	\$1,790,240	\$2,163,765
(a * b)			
<b>2022-23 Calculations</b>			
g. Percent of Total Market Value	17.06397%	82.93603%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$369,224	\$1,794,541	\$2,163,765
(f Total * g)			
i. Base Mills Subject to Index	16.1600	46.5215	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	88.00000%	88.50000%	88.41468%
k. Tax Levy Needed	\$389,161	\$1,891,440	\$2,280,601
(Approx. Tax Levy * g)			
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>16.0000</b>	<b>48.0000</b>	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$367,637	\$1,865,229	\$2,232,866
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,063,905
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$1,824,795
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	0		
Approx. Tax Revenue from RE Taxes:	\$1,867,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$168,961</u>		
Total Approx. Tax Revenue:	\$2,035,961		
Approx. Tax Levy for Tax Rate Calculation:	\$2,280,601		

	Mckean	Potter	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	16.9518	48.8010	
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)	\$389,507	\$1,896,355	\$2,285,862
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	\$11,927.00	\$4,140.00	
Number of Homestead/Farmstead Properties	191	652	843
Median Assessed Value of Homestead Properties			\$40,565



Act 1 Index (current): 4.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	0		
Approx. Tax Revenue from RE Taxes:	\$1,867,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$168,961</u>		
Total Approx. Tax Revenue:	\$2,035,961		
Approx. Tax Levy for Tax Rate Calculation:	\$2,280,601		
	Mckean	Potter	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$168,961	Lowering RE Tax Rate	\$0	\$168,961
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$168,961

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>		
McKean	22,977,300	16.0000	367,637				88.00000%		
Potter	38,858,930	48.0000	1,865,229				88.50000%		
Totals:	61,836,230		2,232,866	-	168,961	=	2,063,905	X	88.41468% = 1,824,795
				<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			1.000%		0.000%		197,990	197,990
6152	Current Act 511 Occupation Taxes			1.0000		0.0000		76,500	76,500
6153	Current Act 511 Real Estate Transfer Taxes			1.000%		0.000%		45,000	45,000
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								319,490	319,490
Total Act 511, Current Taxes									319,490
Act 511 Tax Limit -->				149,856,712		X		12	1,798,281
				Market Value				Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Mckean	16.1600	16.0000	-0.98%	Yes	4.9%				
	Potter	46.5215	48.0000	3.18%	Yes	4.9%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.9%				
6152	Current Act 511 Occupation Taxes	1.0000	1.0000	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	4,134,140
1200 Special Programs - Elementary / Secondary	907,255
1300 Vocational Education	429,620
1400 Other Instructional Programs - Elementary / Secondary	86,820
1800 Pre-Kindergarten	126,167
<b>Total Instruction</b>	<b>\$5,684,002</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	205,045
2200 Support Services - Instructional Staff	291,800
2300 Support Services - Administration	970,651
2400 Support Services - Pupil Health	126,172
2500 Support Services - Business	158,196
2600 Operation and Maintenance of Plant Services	940,398
2700 Student Transportation Services	616,030
2900 Other Support Services	23,000
<b>Total Support Services</b>	<b>\$3,331,292</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	363,600
<b>Total Operation of Non-Instructional Services</b>	<b>\$363,600</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	500,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$500,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	270,000
5900 Budgetary Reserve	15,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$285,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$10,163,894</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,907,151
200 Personnel Services - Employee Benefits	1,440,195
500 Other Purchased Services	612,100
600 Supplies	168,251
800 Other Objects	6,443
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$4,134,140</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	787,555
500 Other Purchased Services	116,550
600 Supplies	3,150
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$907,255</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	131,773
200 Personnel Services - Employee Benefits	86,465
400 Purchased Property Services	2,300
500 Other Purchased Services	192,782
600 Supplies	14,000
700 Property	2,300
<b>Total Vocational Education</b>	<b>\$429,620</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	2,620
500 Other Purchased Services	78,000
600 Supplies	200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$86,820</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	79,663
200 Personnel Services - Employee Benefits	36,614
300 Purchased Professional and Technical Services	300
500 Other Purchased Services	200
600 Supplies	9,390
<b>Total Pre-Kindergarten</b>	<b>\$126,167</b>
<b>Total Instruction</b>	<b>\$5,684,002</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	89,606
200 Personnel Services - Employee Benefits	77,734
300 Purchased Professional and Technical Services	14,000
500 Other Purchased Services	12,400
600 Supplies	10,900
800 Other Objects	405

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Description	Amount
<b>Total Support Services - Students</b>	<b>\$205,045</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
200 Personnel Services - Employee Benefits	32,500
300 Purchased Professional and Technical Services	55,400
400 Purchased Property Services	25,000
500 Other Purchased Services	24,700
600 Supplies	82,200
700 Property	72,000
<b>Total Support Services - Instructional Staff</b>	<b>\$291,800</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	456,307
200 Personnel Services - Employee Benefits	323,054
300 Purchased Professional and Technical Services	79,600
500 Other Purchased Services	21,155
600 Supplies	62,140
700 Property	18,500
800 Other Objects	9,895
<b>Total Support Services - Administration</b>	<b>\$970,651</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	69,252
200 Personnel Services - Employee Benefits	40,220
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	1,250
500 Other Purchased Services	300
600 Supplies	7,150
<b>Total Support Services - Pupil Health</b>	<b>\$126,172</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	71,108
200 Personnel Services - Employee Benefits	70,147
400 Purchased Property Services	1,896
500 Other Purchased Services	1,300
600 Supplies	7,500
800 Other Objects	6,245
<b>Total Support Services - Business</b>	<b>\$158,196</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	295,066
200 Personnel Services - Employee Benefits	262,942
400 Purchased Property Services	102,105
500 Other Purchased Services	29,950
600 Supplies	183,635
700 Property	65,000
800 Other Objects	1,700
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$940,398</b>
<b>2700 <u>Student Transportation Services</u></b>	

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	616,030
<b>Total Student Transportation Services</b>	<b>\$616,030</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	23,000
<b>Total Other Support Services</b>	<b>\$23,000</b>
<b>Total Support Services</b>	<b>\$3,331,292</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	167,718
200 Personnel Services - Employee Benefits	87,638
300 Purchased Professional and Technical Services	14,540
400 Purchased Property Services	9,739
500 Other Purchased Services	57,485
600 Supplies	19,685
800 Other Objects	6,795
<b>Total Student Activities</b>	<b>\$363,600</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$363,600</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	500,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$500,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$500,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	270,000
<b>Total Interfund Transfers - Out</b>	<b>\$270,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	15,000
<b>Total Budgetary Reserve</b>	<b>\$15,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$285,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$10,163,894</b>

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	2,869,316	1,827,216
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	125,693	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	48,468	13,468
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,600	22,070
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,045,077	\$1,862,754

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 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	23,669	
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		



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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$23,669	
TOTAL CASH AND INVESTMENTS	\$3,068,746	\$1,862,754

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	310,578	257,937
0520 Extended-Term Financing Agreements Payable	5,694	
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	25,500	22,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	966,663	966,663
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$1,308,435</b>	<b>\$1,247,100</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$1,308,435</b>	<b>\$1,247,100</b>	

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$1,308,435	\$1,247,100

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	873,132
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	211,742
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,084,874
5900 Budgetary Reserve	15,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,099,874