

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/13/2022


President of the Board - Original Signature Required

06.13.2022
Date


Secretary of the Board - Original Signature Required

6/13/2022
Date


Chief School Administrator - Original Signature Required

6/13/22
Date

Benjamin Enders

(570)398-5050 Extn :

Contact Person

Telephone Extension

benders@jsasd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Jersey Shore Area SD	COUNTY : Lycoming	AUN : 117414003
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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	\$45078416
Ending Unassigned Fund Balance	\$2739161
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.07%

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 6/13/22
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Jersey Shore Area SD	County : Lycoming	AUN Number : 117414003
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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 05.09.2022
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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>
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$206,724.00 Function 2400, Object 200: \$221,876.00	Health Insurance costs for employees is more than their salary
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Prudent Fiscal Management
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.	Prudent Fiscal Management
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 for PSERS, Health Insurance Increase and Future PlanCon J approvals

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	85,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,613,946	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,096,419	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,710,365</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	18,843,891	
7000 Revenue from State Sources	23,928,324	
8000 Revenue from Federal Sources	943,943	
9000 Other Financing Sources	5,000	
Total Estimated Revenues And Other Financing Sources		<u>\$43,721,158</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$51,431,523</u>

LEA : 117414003 Jersey Shore Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,807,423
6112 Interim Real Estate Taxes	27,000
6113 Public Utility Realty Taxes	17,500
6114 Payments in Lieu of Current Taxes - State / Local	238,500
6150 Current Act 511 Taxes - Proportional Assessments	4,375,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	725,000
6500 Earnings on Investments	130,000
6700 Revenues from LEA Activities	76,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	412,368
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	10,000
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$18,843,891
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,640,815
7112 Basic Education Funding-Social Security	790,212
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	123,777
7271 Special Education funds for School-Aged Pupils	1,902,111
7292 Pre-K Counts	315,000
7311 Pupil Transportation Subsidy	1,279,653
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	132,703
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	1,442,552
7505 Ready to Learn Block Grant	489,271
7820 State Share of Retirement Contributions	3,752,230
REVENUE FROM STATE SOURCES	\$23,928,324
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	595,360
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	96,983
8517 NCLB, Title IV - 21st Century Schools	36,845
8521 Vocational Education - Operating Expenditures	44,230

2022-2023 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 117414003 Jersey Shore Area SD		
Printed 6/17/2022 11:27:55 AM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	170,525	
REVENUE FROM FEDERAL SOURCES	\$943,943	
OTHER FINANCING SOURCES		
9400 Sale of or Compensation for Loss of Fixed Assets	5,000	
OTHER FINANCING SOURCES	\$5,000	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	43,721,158	

Act 1 Index (current): 4.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$12,807,450		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,442,567</u>		
Total Approx. Tax Revenue:	\$14,250,017		
Approx. Tax Levy for Tax Rate Calculation:	\$15,009,781		

	Clinton	Lycoming	Total
2021-22 Data			
a. Assessed Value	\$204,445,600	\$657,444,240	\$861,889,840
b. Real Estate Mills	13.5108	18.2464	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$207,263,548	\$888,056,443	\$1,095,319,991
d. Assessed Value	\$205,507,000	\$662,081,510	\$867,588,510
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$2,762,224	\$11,995,991	\$14,758,215
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	18.92265%	81.07735%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$2,792,645	\$11,965,570	\$14,758,215
(f Total * g)			
i. Base Mills Subject to Index	13.6595	18.2464	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	94.40000%	94.40000%	94.40000%
k. Tax Levy Needed	\$2,840,248	\$12,169,533	\$15,009,781
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	13.8206	18.3807	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$2,840,230	\$12,169,522	\$15,009,752
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$13,567,185
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$12,807,423
(n * Est. Pct. Collection)			

Act 1 Index (current):	4.7%		
Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$12,807,450		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,442,567</u>		
Total Approx. Tax Revenue:	\$14,250,017		
Approx. Tax Levy for Tax Rate Calculation:	\$15,009,781		

	Clinton	Lycoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	14.3014	19.1039	
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)	\$2,939,038	\$12,648,339	\$15,587,377
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	\$23,040.00	\$17,309.00	
Number of Homestead/Farmstead Properties	1252	3362	4614
Median Assessed Value of Homestead Properties			\$98,990

Act 1 Index (current): 4.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$12,807,450		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,442,567</u>		
Total Approx. Tax Revenue:	\$14,250,017		
Approx. Tax Levy for Tax Rate Calculation:	\$15,009,781		

	Clinton	Lycoming		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,442,552	Lowering RE Tax Rate	\$0	\$1,442,552
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$15			\$15
Amount of Tax Relief from State/Local Sources					\$1,442,567

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>					
Clinton	205,507,000	13.8206	2,840,230				94.40000%	
Lycoming	662,081,510	18.3807	12,169,522				94.40000%	
Totals:	867,588,510		15,009,752	-	1,442,567	=	13,567,185	X 94.40000% = 12,807,423

		<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	1.100%	0.000%	4,150,000	4,150,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	225,000	225,000
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				4,375,000	4,375,000
Total Act 511, Current Taxes					4,375,000

Act 511 Tax Limit -->	1,095,319,991	X	12	13,143,840
	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>									
	Clinton	13.6595	13.8206	1.18%	Yes	4.7%				
	Lycoming	18.2464	18.3807	0.74%	Yes	4.7%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,560,408
1200 Special Programs - Elementary / Secondary	6,108,071
1300 Vocational Education	1,195,050
1400 Other Instructional Programs - Elementary / Secondary	135,336
1800 Pre-Kindergarten	315,000
Total Instruction	\$27,313,865
2000 Support Services	
2100 Support Services - Students	1,937,258
2200 Support Services - Instructional Staff	1,198,702
2300 Support Services - Administration	2,694,076
2400 Support Services - Pupil Health	440,550
2500 Support Services - Business	879,743
2600 Operation and Maintenance of Plant Services	3,582,911
2700 Student Transportation Services	1,978,236
2800 Support Services - Central	10,805
Total Support Services	\$12,722,281
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,002,835
Total Operation of Non-Instructional Services	\$1,002,835
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,633,997
5900 Budgetary Reserve	1,405,438
Total Other Expenditures and Financing Uses	\$4,039,435
Total Estimated Expenditures and Other Financing Uses	\$45,078,416

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		9,854,795
200 Personnel Services - Employee Benefits		7,077,739
300 Purchased Professional and Technical Services		844,743
400 Purchased Property Services		68,250
500 Other Purchased Services		1,172,743
600 Supplies		331,773
700 Property		208,500
800 Other Objects		1,865
Total Regular Programs - Elementary / Secondary		\$19,560,408
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,439,186
200 Personnel Services - Employee Benefits		1,995,914
300 Purchased Professional and Technical Services		548,600
400 Purchased Property Services		500
500 Other Purchased Services		1,108,939
600 Supplies		14,449
800 Other Objects		483
Total Special Programs - Elementary / Secondary		\$6,108,071
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		607,570
200 Personnel Services - Employee Benefits		432,463
300 Purchased Professional and Technical Services		7,500
400 Purchased Property Services		6,150
500 Other Purchased Services		7,735
600 Supplies		116,432
700 Property		15,000
800 Other Objects		2,200
Total Vocational Education		\$1,195,050
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		10,000
200 Personnel Services - Employee Benefits		4,336
300 Purchased Professional and Technical Services		58,000
500 Other Purchased Services		63,000
Total Other Instructional Programs - Elementary / Secondary		\$135,336
1800 <u>Pre-Kindergarten</u>		
800 Other Objects		315,000
Total Pre-Kindergarten		\$315,000
Total Instruction		\$27,313,865
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		942,985
200 Personnel Services - Employee Benefits		876,028

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	99,600
400	Purchased Property Services	2,000
500	Other Purchased Services	2,200
600	Supplies	13,845
800	Other Objects	600
Total Support Services - Students		\$1,937,258
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	537,610
200	Personnel Services - Employee Benefits	420,919
300	Purchased Professional and Technical Services	119,550
400	Purchased Property Services	14,750
500	Other Purchased Services	33,650
600	Supplies	57,703
700	Property	11,500
800	Other Objects	3,020
Total Support Services - Instructional Staff		\$1,198,702
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,325,658
200	Personnel Services - Employee Benefits	951,887
300	Purchased Professional and Technical Services	308,825
400	Purchased Property Services	20
500	Other Purchased Services	74,812
600	Supplies	6,975
800	Other Objects	25,899
Total Support Services - Administration		\$2,694,076
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	206,724
200	Personnel Services - Employee Benefits	221,876
300	Purchased Professional and Technical Services	5,500
500	Other Purchased Services	349
600	Supplies	5,609
800	Other Objects	492
Total Support Services - Pupil Health		\$440,550
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	420,272
200	Personnel Services - Employee Benefits	336,640
300	Purchased Professional and Technical Services	31,356
400	Purchased Property Services	30,600
500	Other Purchased Services	27,250
600	Supplies	32,775
800	Other Objects	850
Total Support Services - Business		\$879,743
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,082,188
200	Personnel Services - Employee Benefits	951,737

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	72,012
400 Purchased Property Services	813,912
500 Other Purchased Services	247,850
600 Supplies	379,100
700 Property	33,762
800 Other Objects	2,350
Total Operation and Maintenance of Plant Services	\$3,582,911
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	61,000
500 Other Purchased Services	1,917,186
600 Supplies	50
Total Student Transportation Services	\$1,978,236
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	5,760
200 Personnel Services - Employee Benefits	1,545
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	2,000
Total Support Services - Central	\$10,805
Total Support Services	\$12,722,281
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	475,825
200 Personnel Services - Employee Benefits	241,842
300 Purchased Professional and Technical Services	52,725
400 Purchased Property Services	14,245
500 Other Purchased Services	99,545
600 Supplies	93,743
700 Property	4,400
800 Other Objects	20,510
Total Student Activities	\$1,002,835
Total Operation of Non-Instructional Services	\$1,002,835
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	311,997
900 Other Uses of Funds	2,322,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,633,997
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,405,438
Total Budgetary Reserve	\$1,405,438
Total Other Expenditures and Financing Uses	\$4,039,435
TOTAL EXPENDITURES	\$45,078,416

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	11,601,607	10,244,349
Public Purpose (Expendable) Trust Fund	1,250,000	1,250,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	200,000	200,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,072,795	1,072,795
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	160,909	160,909
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,285,311	\$12,928,053

<u>Long-Term Investments</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		

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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		
TOTAL CASH AND INVESTMENTS	\$14,285,311	\$12,928,053

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	22,103,000	19,781,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	750,000	750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,300,000	13,300,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$36,153,000	\$33,831,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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

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

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

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 117414003 Jersey Shore Area SD			
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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			
Total Permanent Fund			
Total Long-Term Indebtedness	\$36,153,000	\$33,831,000	

LEA : 117414003 Jersey Shore Area SD

<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	\$36,153,000	\$33,831,000

Account Description	Amounts
0810 Nonspendable Fund Balance	85,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,613,946
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,739,161
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,353,107
5900 Budgetary Reserve	1,405,438
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,843,545