

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Date 6/15/2022

Date 6/15/2022

Date 6/15/2022

Ken Marx

Contact Person

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Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Jim Thorpe Area SD	COUNTY : Carbon	AUN : 121135003
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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

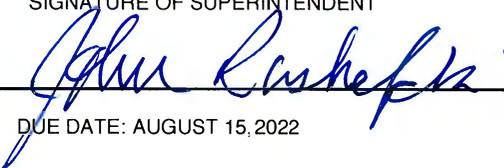
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$50880849
Ending Unassigned Fund Balance	\$2164845
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.25%

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 06/15/2022
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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 : Jim Thorpe Area SD	County : Carbon	AUN Number : 121135003
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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 6/15/2022
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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>
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.	As Board Approved

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,744,072
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,744,072</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	33,508,535
7000 Revenue from State Sources	11,245,087
8000 Revenue from Federal Sources	548,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$45,301,622</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$53,045,694</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	27,452,285
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	23,600
6120 Current Per Capita Taxes, Section 679	28,500
6140 Current Act 511 Taxes - Flat Rate Assessments	59,000
6150 Current Act 511 Taxes - Proportional Assessments	2,454,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,897,650
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	360,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	100,000
6960 Services Provided Other Local Governmental Units / LEAs	33,000
6970 Services Provided Other Funds	750,000
6990 Refunds and Other Miscellaneous Revenue	50,000

REVENUE FROM LOCAL SOURCES \$33,508,535

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	3,850,000
7112 Basic Education Funding-Social Security	650,000
7160 Tuition for Orphans Subsidy	202,500
7271 Special Education funds for School-Aged Pupils	1,040,000
7292 Pre-K Counts	170,000
7311 Pupil Transportation Subsidy	750,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	550,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	931,976
7505 Ready to Learn Block Grant	219,000
7820 State Share of Retirement Contributions	2,851,611

REVENUE FROM STATE SOURCES \$11,245,087

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	411,413
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,816
8517 NCLB, Title IV - 21st Century Schools	35,771

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000
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REVENUE FROM FEDERAL SOURCES	\$548,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	45,301,622
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Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$27,452,285
Amount of Tax Relief for Homestead Exclusions	<u>\$931,976</u>
Total Approx. Tax Revenue:	\$28,384,261
Approx. Tax Levy for Tax Rate Calculation:	\$30,450,562

Carbon

Total

2021-22 Data		
a. Assessed Value	\$667,868,056	\$667,868,056
b. Real Estate Mills	45.5200	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,559,367,635	\$1,559,367,635
d. Assessed Value	\$668,949,069	\$668,949,069
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$30,401,354	\$30,401,354
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$30,401,354	\$30,401,354
(f Total * g)		
i. Base Mills Subject to Index	45.5200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$30,450,562	\$30,450,562
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	45.5200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,450,562	\$30,450,562
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,518,586
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,452,285
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$27,452,285	
Amount of Tax Relief for Homestead Exclusions	<u>\$931,976</u>	
Total Approx. Tax Revenue:	\$28,384,261	
Approx. Tax Levy for Tax Rate Calculation:	\$30,450,562	

Carbon

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	47.4773	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,759,896	\$31,759,896
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	\$4,815.00	
Number of Homestead/Farmstead Properties	4252	4252
Median Assessed Value of Homestead Properties		\$49,100

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$27,452,285
Amount of Tax Relief for Homestead Exclusions	<u>\$931,976</u>
Total Approx. Tax Revenue:	\$28,384,261
Approx. Tax Levy for Tax Rate Calculation:	\$30,450,562

Carbon	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$931,976	Lowering RE Tax Rate	\$0	\$931,976
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$931,976

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Carbon	668,949,069	45.5200	30,450,562			93.00000%	
Totals:	668,949,069		30,450,562	931,976 =	29,518,586 X	93.00000% =	27,452,285

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		28,500
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	28,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	30,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$3.00	\$0.00	500
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 59,000 59,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,600,000	1,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	750,000	750,000
6154 Current Act 511 Amusement Taxes	2.500%	0.000%	104,500	104,500
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 2,454,500 2,454,500

Total Act 511, Current Taxes 2,513,500

Act 511 Tax Limit -->	1,559,367,635 X	12	18,712,412
	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>									
	Carbon	45.5200	45.5200	0.00%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$3.00	\$3.00	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6154	Current Act 511 Amusement Taxes	2.500%	2.500%	0.00%	Yes	4.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,091,180
1200 Special Programs - Elementary / Secondary	9,249,353
1300 Vocational Education	1,896,862
1400 Other Instructional Programs - Elementary / Secondary	371,700
1600 Adult Education Programs	230,000
1800 Pre-Kindergarten	187,440
Total Instruction	\$33,026,535
2000 Support Services	
2100 Support Services - Students	1,109,413
2200 Support Services - Instructional Staff	842,958
2300 Support Services - Administration	2,131,555
2400 Support Services - Pupil Health	314,811
2500 Support Services - Business	731,841
2600 Operation and Maintenance of Plant Services	3,159,998
2700 Student Transportation Services	3,311,000
2800 Support Services - Central	811,719
2900 Other Support Services	40,000
Total Support Services	\$12,453,295
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,040,127
3300 Community Services	15,000
Total Operation of Non-Instructional Services	\$1,055,127
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,145,892
5200 Interfund Transfers - Out	200,000
Total Other Expenditures and Financing Uses	\$4,345,892
Total Estimated Expenditures and Other Financing Uses	\$50,880,849

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,183,934
200 Personnel Services - Employee Benefits	7,403,796
300 Purchased Professional and Technical Services	7,650
400 Purchased Property Services	10,000
500 Other Purchased Services	4,106,800
600 Supplies	364,000
800 Other Objects	15,000
Total Regular Programs - Elementary / Secondary	\$21,091,180
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,022,011
200 Personnel Services - Employee Benefits	1,771,846
300 Purchased Professional and Technical Services	3,807,903
500 Other Purchased Services	1,614,593
600 Supplies	32,000
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$9,249,353
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	397,791
200 Personnel Services - Employee Benefits	278,371
500 Other Purchased Services	1,201,000
600 Supplies	18,200
700 Property	1,500
Total Vocational Education	\$1,896,862
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	106,000
200 Personnel Services - Employee Benefits	45,700
500 Other Purchased Services	220,000
Total Other Instructional Programs - Elementary / Secondary	\$371,700
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	230,000
Total Adult Education Programs	\$230,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	94,900
200 Personnel Services - Employee Benefits	80,390
500 Other Purchased Services	2,150
600 Supplies	10,000
Total Pre-Kindergarten	\$187,440
Total Instruction	\$33,026,535
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	589,473

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	486,940
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	3,000
600 Supplies	13,500
800 Other Objects	1,500
Total Support Services - Students	\$1,109,413
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	408,141
200 Personnel Services - Employee Benefits	372,517
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	4,500
500 Other Purchased Services	6,000
600 Supplies	42,800
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$842,958
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,006,696
200 Personnel Services - Employee Benefits	693,559
300 Purchased Professional and Technical Services	171,500
400 Purchased Property Services	126,000
500 Other Purchased Services	46,700
600 Supplies	44,000
800 Other Objects	43,100
Total Support Services - Administration	\$2,131,555
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	174,041
200 Personnel Services - Employee Benefits	129,370
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	3,700
600 Supplies	6,200
Total Support Services - Pupil Health	\$314,811
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	279,120
200 Personnel Services - Employee Benefits	262,221
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	30,000
500 Other Purchased Services	12,500
600 Supplies	95,000
800 Other Objects	3,000
Total Support Services - Business	\$731,841
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	972,392
200 Personnel Services - Employee Benefits	827,306
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	483,800

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	185,000
600 Supplies	536,500
700 Property	50,000
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$3,159,998
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	5,000
500 Other Purchased Services	3,181,000
600 Supplies	75,000
Total Student Transportation Services	\$3,311,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	276,931
200 Personnel Services - Employee Benefits	181,288
300 Purchased Professional and Technical Services	95,000
400 Purchased Property Services	19,500
500 Other Purchased Services	100,000
600 Supplies	105,000
700 Property	30,000
800 Other Objects	4,000
Total Support Services - Central	\$811,719
2900 <u>Other Support Services</u>	
500 Other Purchased Services	40,000
Total Other Support Services	\$40,000
Total Support Services	\$12,453,295
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	429,930
200 Personnel Services - Employee Benefits	245,197
300 Purchased Professional and Technical Services	80,000
400 Purchased Property Services	5,000
500 Other Purchased Services	153,000
600 Supplies	113,000
800 Other Objects	14,000
Total Student Activities	\$1,040,127
3300 <u>Community Services</u>	
800 Other Objects	15,000
Total Community Services	\$15,000
Total Operation of Non-Instructional Services	\$1,055,127
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	767,270
900 Other Uses of Funds	3,378,622

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$4,145,892
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	\$200,000
Total Other Expenditures and Financing Uses	\$4,345,892
TOTAL EXPENDITURES	\$50,880,849

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	10,000,000	7,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	850,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
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	\$10,950,000	\$7,600,000
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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		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$10,950,000	\$7,600,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	24,000,000	21,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,100,000	836,000
0540 Accumulated Compensated Absences	1,013,460	1,013,460
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	11,226,199	11,226,199
0599 Other Noncurrent Liabilities		
Total General Fund	\$37,339,659	\$34,075,659

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		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 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

2022-2023 Final General Fund Budget

LEA : 121135003 Jim Thorpe Area SD

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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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

<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	\$37,339,659	\$34,075,659

Short-Term Payables

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
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$37,339,659	\$34,075,659
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,164,845
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,164,845

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,164,845
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