

FINAL GENERAL FUND BUDGET

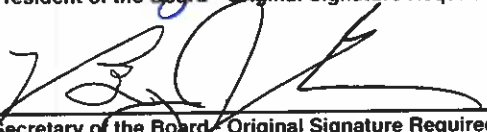
Fiscal Year 2022-2023

General Fund Budget Approval


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



President of the Board - Original Signature Required06.13.2022

Date

Secretary of the Board - Original Signature Required6/13/2022

Date

Chief School Administrator - Original Signature Required6/13/22

DateBenjamin Enders

Contact Person(570)398-5050

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Extensionbenders@jsasd.org

Email Address

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

<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	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>

	<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

	<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

\$1,442,567

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%

II. 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)

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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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

\$1,442,567

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

14.3014

19.1039

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$2,939,038

\$12,648,339

\$15,587,377

IV.

(p / 1000 * d)

s. Millage Rate within Index?

Yes

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$23,040.00

\$17,309.00

V.

Number of Homestead/Farmstead Properties

1252

3362

4614

Median Assessed Value of Homestead Properties

\$98,990

AUN: 117414003 Jersey Shore Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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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

\$1,442,567

Total Approx. Tax Revenue:

\$14,250,017

Approx. Tax Levy for Tax Rate Calculation:

\$15,009,781

Clinton

Lycoming

Total

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

CODE6111 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>
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

	Rate			Estimated Revenue	
6120	Current Per Capita Taxes, Section 679	\$0.00		0	
6140	Current Act 511 Taxes– Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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%				

<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

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
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 Special Programs - Elementary / Secondary	
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 Vocational Education	
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 Other Instructional Programs - Elementary / Secondary	
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 Pre-Kindergarten	
800 Other Objects	315,000
Total Pre-Kindergarten	\$315,000
Total Instruction	\$27,313,865
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	942,985
200 Personnel Services - Employee Benefits	876,028

<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

<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

Cash and Short-Term Investments

	<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

Long-Term Investments

	<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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$14,285,311

\$12,928,053

2022-2023 Final General Fund Budget

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Long-Term Indebtedness06/30/2022 Estimate06/30/2023 Projection**General Fund**

0510 Bonds Payable	22,103,000	19,781,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	750,000	750,000
0540 Accumulated Compensated Absences		
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		

Long-Term Indebtedness06/30/2022 Estimate06/30/2023 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

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

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****\$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