

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Benjamin J Enders

(570)398-5050

Extn :

Contact Person

Telephone

Extension

benders@jsasd.org

Email Address

Proposed

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2025-2026 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 2025-2026 (compared to 2024-2025) ?

Yes ☒ No ☐

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$49189845
Ending Unassigned Fund Balance	\$3656486
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.43%

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
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DUE DATE: AUGUST 15, 2025

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2025-2026 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 
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Yal Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C : \$1,692,808.00 C x 2% : \$33,856.16</p>	Will change once Homestead/Farmstead is calculated
2300	<p>Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen.</p> <p>7340 LEA Amount: \$1,692,791.00 7340 PDE Amount: \$0.00</p>	
5280	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2400, Object 100: \$257,667.00 Function 2400, Object 200: \$268,637.00</p>	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, Legal Settlements and Future Technology Purchases

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	250,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,349,700	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,019,203	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		\$8,368,903
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	20,675,764	
7000 Revenue from State Sources	27,491,894	
8000 Revenue from Federal Sources	654,470	
9000 Other Financing Sources	5,000	
Total Estimated Revenues And Other Financing Sources		\$48,827,128
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		\$57,196,031

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,947,980
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	17,850
6114 Payments in Lieu of Current Taxes - State / Local	300,000
6150 Current Act 511 Taxes - Proportional Assessments	5,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	800,000
6500 Earnings on Investments	650,000
6700 Revenues from LEA Activities	66,434
6800 Revenues from Intermediary Sources / Pass-Through Funds	459,000
6910 Rentals	17,500
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	12,000
REVENUE FROM LOCAL SOURCES	\$20,675,764
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,074,494
7144 Reimbursement of CS Expenditures Subsidy	175,964
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	252,777
7271 Special Education funds for School-Aged Pupils	2,247,882
7292 Pre-K Counts	315,000
7311 Pupil Transportation Subsidy	1,346,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	811,667
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,500
7340 State Property Tax Reduction Allocation	1,692,791
7531 Ready to Learn-Foundation	708,014
7532 Ready to Learn-Adequacy Supplement	218,749
7810 State Share of Social Security and Medicare Taxes	809,890
7820 State Share of Retirement Contributions	3,749,166
REVENUE FROM STATE SOURCES	\$27,491,994
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	492,696
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	68,871
8517 Title IV - 21st Century Schools	45,593
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		Amount
REVENUE FROM FEDERAL SOURCES		
8521	Vocational Education - Operating Expenditures	47,320
REVENUE FROM FEDERAL SOURCES		\$654,470
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		48,827,128

2025-2026 Final General Fund Budget

AUN: 117414003 Jersey Shore Area SD
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Act 1 Index (current): 5.5%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue	Section 672.1 Method Choice: (a)(1)
4	
\$12,948,000	
\$1,692,808	
\$14,640,808	
\$15,408,910	
Clinton	Lycoming
	Total

2024-25 Data

a. Assessed Value	\$209,056,908	\$666,784,850	\$875,841,758
b. Real Estate Mills	14.0064	18.7178	

I. 2025-26 Data

c. 2023 STEB Market Value	\$229,045,975	\$971,565,996	\$1,200,611,971
d. Assessed Value	\$209,056,908	\$666,784,850	\$875,841,758
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2024-25 Calculations

f. 2024-25 Tax Levy	\$2,928,135	\$12,480,745	\$15,408,880
(a * b)			

2025-26 Calculations

g. Percent of Total Market Value	19.07744%	80.92256%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$2,939,620	\$12,469,260	\$15,408,880

II.

(f Total * g)	14.0613	18.7178	
i. Base Mills Subject to Index			
(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	\$2,939,626	\$12,469,284	\$15,408,910

(Approx. Tax Levy * g)

l. 2025-26 Real Estate Tax Rate	14.0613	18.7006	
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(k / d * 1000)

m. Tax Levy Generated by Mills	\$2,939,612	\$12,469,277	\$15,408,889
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(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions			\$13,716,081
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(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills			\$12,947,980
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(n * Est. Pct. Collection)

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Real Estate Tax Rate (RETR) Report

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

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Act 1 Index (current): 5.5%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue	4	Section 672.1 Method Choice: (a)(1)
\$12,948,000		
\$1,692,808		
\$14,640,808		
\$15,408,910		
Clinton		
Lycoming		
Total		

Index Maximums

p. Maximum Mills Based On Index

(i * (1 + Index))

q. Mills in Excess of Index

(if (i > p), (i - p))

r. Maximum Tax Levy Based On Index

(p / 1000 * d)

IV. s. Millage Rate within Index?

(if 1 > p Then No)

t. Tax Levy in Excess of Index

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

u. Tax Revenue in Excess of Index

(t * Est. Pct. Collection)

14.8346	19.7472	
0.0000	0.0000	
\$3,101,276	\$13,167,134	\$16,268,410
Yes	Yes	
\$0	\$0	\$0
\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead

Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$0.00	\$0.00	
		\$99,320

2025-2026 Final General Fund Budget

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Real Estate Tax Rate (RETR) Report

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Act 1 Index (current): 5.5%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$12,948,000

\$1,692,808

\$14,640,808

\$15,408,910

Clinton

Section 672.1 Method Choice: (a)(1)

Lycoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,692,791	Lowering RE Tax Rate	\$0	\$1,692,791
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$17			\$17
Amount of Tax Relief from State/Local Sources				<u>\$1,692,808</u>

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Clinton	209,056,908	14.0613	2,939,612			94.40000%	
Lycoming	666,784,850	18.7006	12,469,277			94.40000%	
Totals:	875,841,758		15,408,889	1,692,808	=	13,716,081	X 94.40000% = 12,947,980

	Rate	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00	0
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments		0
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	1.100%	5,100,000
6152 Current Act 511 Occupation Taxes	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	250,000
6154 Current Act 511 Amusement Taxes	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0
Total Current Act 511 Taxes – Proportional Assessments		5,350,000
Total Act 511, Current Taxes		5,350,000

Act 511 Tax Limit -->	1,200,611,971 X	12 Mills	14,407,344 (511 Limit)
Market Value			

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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	Current Real Estate Taxes									
	Clinton	14.0613	14.0613	0.00%	Yes	5.5%				
	Lycorning	18.7178	18.7006	-0.08%	Yes	5.5%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

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Estimated Expenditures and Other Financing Uses: Budget Summary

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,639,600
1200 Special Programs - Elementary / Secondary	6,941,864
1300 Vocational Education	1,224,946
1400 Other Instructional Programs - Elementary / Secondary	78,097
1800 Pre-Kindergarten	315,000
Total Instruction	\$28,199,507
2000 Support Services	
2100 Support Services - Students	1,850,612
2200 Support Services - Instructional Staff	1,738,782
2300 Support Services - Administration	2,878,652
2400 Support Services - Pupil Health	559,900
2500 Support Services - Business	874,441
2600 Operation and Maintenance of Plant Services	4,086,102
2700 Student Transportation Services	2,225,104
2800 Support Services - Central	8,605
Total Support Services	\$14,222,198
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,023,676
Total Operation of Non-Instructional Services	\$1,023,676
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,639,464
5900 Budgetary Reserve	2,105,000
Total Other Expenditures and Financing Uses	\$5,744,464
Total Estimated Expenditures and Other Financing Uses	\$49,189,845

2025-2026 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,062,528
200 Personnel Services - Employee Benefits	7,299,699
300 Purchased Professional and Technical Services	775,880
400 Purchased Property Services	38,403
500 Other Purchased Services	1,053,814
600 Supplies	407,987
800 Other Objects	1,289
Total Regular Programs - Elementary / Secondary	\$19,639,600
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,662,482
200 Personnel Services - Employee Benefits	2,197,321
300 Purchased Professional and Technical Services	984,800
400 Purchased Property Services	500
500 Other Purchased Services	1,089,596
600 Supplies	6,965
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$6,941,864
1300 Vocational Education	
100 Personnel Services - Salaries	639,085
200 Personnel Services - Employee Benefits	406,326
300 Purchased Professional and Technical Services	8,250
400 Purchased Property Services	6,150
500 Other Purchased Services	16,350
600 Supplies	131,285
700 Property	15,000
800 Other Objects	2,500
Total Vocational Education	\$1,224,946
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,097
300 Purchased Professional and Technical Services	46,000
500 Other Purchased Services	25,000
Total Other Instructional Programs - Elementary / Secondary	\$78,097
1800 Pre-Kindergarten	
800 Other Objects	315,000
Total Pre-Kindergarten	\$315,000
Total Instruction	\$28,199,507
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,050,969
200 Personnel Services - Employee Benefits	754,680
300 Purchased Professional and Technical Services	30,750

Description	Amount
400 Purchased Property Services	1,568
500 Other Purchased Services	2,600
600 Supplies	9,445
800 Other Objects	600
Total Support Services - Students	\$1,850,612
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	692,942
200 Personnel Services - Employee Benefits	571,439
300 Purchased Professional and Technical Services	323,762
400 Purchased Property Services	15,000
500 Other Purchased Services	44,400
600 Supplies	57,249
700 Property	32,500
800 Other Objects	1,490
Total Support Services - Instructional Staff	\$1,738,782
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,434,377
200 Personnel Services - Employee Benefits	956,700
300 Purchased Professional and Technical Services	343,930
500 Other Purchased Services	110,105
600 Supplies	7,400
800 Other Objects	26,140
Total Support Services - Administration	\$2,878,652
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	257,667
200 Personnel Services - Employee Benefits	268,637
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	240
500 Other Purchased Services	1,218
600 Supplies	6,792
800 Other Objects	346
Total Support Services - Pupil Health	\$559,900
2500 Support Services - Business	
100 Personnel Services - Salaries	391,874
200 Personnel Services - Employee Benefits	369,833
300 Purchased Professional and Technical Services	31,877
400 Purchased Property Services	30,000
500 Other Purchased Services	19,067
600 Supplies	30,775
800 Other Objects	1,015
Total Support Services - Business	\$874,441
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,140,670
200 Personnel Services - Employee Benefits	1,038,210
300 Purchased Professional and Technical Services	134,163

Description	Amount
400 Purchased Property Services	940,796
500 Other Purchased Services	299,688
600 Supplies	435,550
700 Property	96,000
800 Other Objects	1,025
Total Operation and Maintenance of Plant Services	\$4,086,102
2700 Student Transportation Services	
100 Personnel Services - Salaries	42,749
200 Personnel Services - Employee Benefits	28,155
300 Purchased Professional and Technical Services	94,200
500 Other Purchased Services	2,060,000
Total Student Transportation Services	\$2,225,104
2800 Support Services - Central	
100 Personnel Services - Salaries	6,769
200 Personnel Services - Employee Benefits	1,836
Total Support Services - Central	\$8,605
Total Support Services	\$14,222,198
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	411,917
200 Personnel Services - Employee Benefits	204,407
300 Purchased Professional and Technical Services	113,219
400 Purchased Property Services	18,600
500 Other Purchased Services	119,250
600 Supplies	124,698
700 Property	5,000
800 Other Objects	26,585
Total Student Activities	\$1,023,676
Total Operation of Non-Instructional Services	\$1,023,676
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	573,464
900 Other Uses of Funds	3,066,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,639,464
5900 Budgetary Reserve	
800 Other Objects	2,105,000
Total Budgetary Reserve	\$2,105,000
Total Other Expenditures and Financing Uses	\$5,744,464
TOTAL EXPENDITURES	\$49,189,845

2025-2026 Final General Fund Budget

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Schedule Of Cash And Investments (CAIN)

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Cash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	10,077,762	9,930,476
Other Comptroller-Approved Special Revenue Funds	1,250,000	1,250,000
Athletic / School-Sponsored Extra Curricular Activities Fund	100,000	100,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		900,000
Other Capital Projects Fund	9,995,000	2,785,568
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	106,179	106,179
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$21,528,941	\$15,072,223

Long-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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		

2025-2026 Final General Fund Budget

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Schedule Of Cash And Investments (CAIN)

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Long-Term Investments

Permanent Fund

06/30/2025 Estimate

06/30/2026 Projection

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$21,528,941

\$15,072,223

Long-Term Indebtedness

General Fund

	06/30/2025 Estimate	06/30/2026 Projection
0510 Bonds Payable	25,066,000	15,071,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	675,000	675,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,000,000	10,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$35,741,000	\$25,746,000

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right-To-Use Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right-To-Use Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right-To-Use Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

Total Athletic / School-Sponsored Extra Curricular Activities Fund

06/30/2025 Estimate

06/30/2026 Projection

Long-Term Indebtedness

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Food Service / Cafeteria Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

06/30/2025 Estimate

06/30/2026 Projection

Long-Term Indebtedness

Private Purpose Trust Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Schedule Of Indebtedness (DEBT)

Other Agency Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$35,741,000

\$25,746,000

Short-Term Payables

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	1,400,000	1,200,000
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		
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	\$1,400,000	\$1,200,000
TOTAL INDEBTEDNESS	\$37,141,000	\$26,946,000

Account Description	Amounts
0810 Nonspendable Fund Balance	250,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,349,700
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,656,486
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,006,186
5900 Budgetary Reserve	2,105,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,361,186

