

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 Required6/13/2022

Date

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

Date

Chief School Administrator - Original Signature Required6/13/2022

Date

Matthew Sawarynski

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northampton Area SD	COUNTY : Northampton	AUN : 120484903
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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	\$120572318
Ending Unassigned Fund Balance	\$8025774
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.65%

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 6/13/2022
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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 : Northampton Area SD	County : Northampton	AUN Number : 120484903
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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 5/9/22
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$1,312,984.00</div> <div>Function 2200, Object 200: \$1,365,159.00</div>	Tuition Reimbursement of \$375,000 is included with Function 2271.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is maintained for emergencies and cash flow purposes.
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.	Unassigned Fund Balance is maintained for emergencies and cash flow purposes.
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 Fund Balance will be used for district-wide capital improvements.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance will be used for balancing the 2023-24 Budget and capital projects.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	674,502	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,000,000	
0840 Assigned Fund Balance	3,500,000	
0850 Unassigned Fund Balance	7,687,995	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,187,995</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	79,830,076	
7000 Revenue from State Sources	34,883,420	
8000 Revenue from Federal Sources	5,196,601	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$119,910,097</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$132,098,092</u>

LEA : 120484903 Northampton Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	64,552,695
6112 Interim Real Estate Taxes	1,992,302
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	9,930
6120 Current Per Capita Taxes, Section 679	126,950
6140 Current Act 511 Taxes - Flat Rate Assessments	126,950
6150 Current Act 511 Taxes - Proportional Assessments	9,526,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,065,374
6500 Earnings on Investments	115,000
6700 Revenues from LEA Activities	106,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	757,500
6910 Rentals	6,375
6920 Contributions and Donations from Private Sources	65,000
6940 Tuition from Patrons	120,000
6990 Refunds and Other Miscellaneous Revenue	194,000
REVENUE FROM LOCAL SOURCES	\$79,830,076
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,813,741
7112 Basic Education Funding-Social Security	1,763,453
7160 Tuition for Orphans Subsidy	200,000
7271 Special Education funds for School-Aged Pupils	3,318,654
7311 Pupil Transportation Subsidy	2,654,934
7312 Nonpublic and Charter School Pupil Transportation Subsidy	199,834
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,025,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,845,741
7360 Safe Schools	45,000
7505 Ready to Learn Block Grant	617,222
7820 State Share of Retirement Contributions	8,299,841
REVENUE FROM STATE SOURCES	\$34,883,420
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	800,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	120,000
8517 NCLB, Title IV - 21St Century Schools	45,000

2022-2023 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 120484903 Northampton Area SD		
Printed 6/14/2022 8:52:23 AM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	828,452	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,216,260	
8746 ARP IDEA	219,000	
8749 Other CARES Act Funding	607,889	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	350,000	
Reimbursements (Access)		
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000	
REVENUE FROM FEDERAL SOURCES	\$5,196,601	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	119,910,097	

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$64,552,695	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,845,741</u>	
Total Approx. Tax Revenue:	\$66,398,436	
Approx. Tax Levy for Tax Rate Calculation:	\$69,393,362	
	Northampton	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$1,213,267,600	\$1,213,267,600
b. Real Estate Mills	55.7100	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$3,316,363,196	\$3,316,363,196
d. Assessed Value	\$1,245,617,698	\$1,245,617,698
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$67,591,138	\$67,591,138
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$67,591,138	\$67,591,138
(f Total * g)		
i. Base Mills Subject to Index	55.7100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.56620%	95.56620%
k. Tax Levy Needed	\$69,393,362	\$69,393,362
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	55.7100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$69,393,362	\$69,393,362
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$67,547,621
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$64,552,695
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$64,552,695	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,845,741</u>	
Total Approx. Tax Revenue:	\$66,398,436	
Approx. Tax Levy for Tax Rate Calculation:	\$69,393,362	
	Northampton	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	58.0498	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$72,307,858	\$72,307,858
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	\$2,572.00	
Number of Homestead/Farmstead Properties	12926	12926
Median Assessed Value of Homestead Properties		\$60,500

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$64,552,695
Amount of Tax Relief for Homestead Exclusions	<u>\$1,845,741</u>
Total Approx. Tax Revenue:	\$66,398,436
Approx. Tax Levy for Tax Rate Calculation:	\$69,393,362
	Northampton
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,845,741	Lowering RE Tax Rate	\$0	\$1,845,741
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,845,741

CODE								
6111 <u>Current Real Estate Taxes</u>								
<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>	
Northampton	1,245,617,698	55.7100	69,393,362			95.56620%		
Totals:	1,245,617,698		69,393,362	- 1,845,741	= 67,547,621	X 95.56620%	=	64,552,695
					<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>				\$5.00	126,950		
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				\$5.00	\$0.00	126,950	126,950
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							126,950	126,950
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				0.700%	0.000%	8,500,000	8,500,000
6152	Current Act 511 Occupation Taxes				0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes				0.500%	0.000%	1,026,500	1,026,500
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							9,526,500	9,526,500
Total Act 511, Current Taxes								9,653,450
		Act 511 Tax Limit -->			3,316,363,196	X	12	39,796,358
					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> Northampton	55.7100	55.7100	0.00%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6151	Current Act 511 Earned Income Taxes	0.700%	0.700%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	46,937,780
1200 Special Programs - Elementary / Secondary	19,308,430
1300 Vocational Education	3,966,412
1400 Other Instructional Programs - Elementary / Secondary	1,124,996
1600 Adult Education Programs	907,656
Total Instruction	\$72,245,274
2000 Support Services	
2100 Support Services - Students	3,833,881
2200 Support Services - Instructional Staff	3,047,418
2300 Support Services - Administration	5,903,574
2400 Support Services - Pupil Health	1,339,156
2500 Support Services - Business	988,847
2600 Operation and Maintenance of Plant Services	10,608,819
2700 Student Transportation Services	6,771,059
2800 Support Services - Central	2,990,520
2900 Other Support Services	45,000
Total Support Services	\$35,528,274
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,663,646
3300 Community Services	270,000
Total Operation of Non-Instructional Services	\$1,933,646
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,265,124
5900 Budgetary Reserve	600,000
Total Other Expenditures and Financing Uses	\$10,865,124
Total Estimated Expenditures and Other Financing Uses	\$120,572,318

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,828,425
200 Personnel Services - Employee Benefits	16,241,528
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	44,444
500 Other Purchased Services	3,516,235
600 Supplies	2,275,527
800 Other Objects	22,621
Total Regular Programs - Elementary / Secondary	\$46,937,780
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,377,556
200 Personnel Services - Employee Benefits	5,624,233
300 Purchased Professional and Technical Services	4,220,601
400 Purchased Property Services	2,500
500 Other Purchased Services	1,985,655
600 Supplies	20,930
800 Other Objects	76,955
Total Special Programs - Elementary / Secondary	\$19,308,430
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	730,962
200 Personnel Services - Employee Benefits	516,473
400 Purchased Property Services	630
500 Other Purchased Services	2,692,299
600 Supplies	25,828
800 Other Objects	220
Total Vocational Education	\$3,966,412
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	293,518
200 Personnel Services - Employee Benefits	127,005
300 Purchased Professional and Technical Services	704,473
Total Other Instructional Programs - Elementary / Secondary	\$1,124,996
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	11,275
200 Personnel Services - Employee Benefits	4,879
500 Other Purchased Services	891,502
Total Adult Education Programs	\$907,656
Total Instruction	\$72,245,274
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,083,014
200 Personnel Services - Employee Benefits	1,288,139
300 Purchased Professional and Technical Services	385,972
400 Purchased Property Services	250

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	16,150
600 Supplies	57,276
800 Other Objects	3,080
Total Support Services - Students	\$3,833,881
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,312,984
200 Personnel Services - Employee Benefits	1,365,159
300 Purchased Professional and Technical Services	41,534
400 Purchased Property Services	24,387
500 Other Purchased Services	9,704
600 Supplies	288,760
800 Other Objects	4,890
Total Support Services - Instructional Staff	\$3,047,418
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,552,363
200 Personnel Services - Employee Benefits	1,674,099
300 Purchased Professional and Technical Services	1,419,947
400 Purchased Property Services	71,580
500 Other Purchased Services	91,600
600 Supplies	64,715
800 Other Objects	29,270
Total Support Services - Administration	\$5,903,574
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	812,775
200 Personnel Services - Employee Benefits	520,209
300 Purchased Professional and Technical Services	50
400 Purchased Property Services	475
500 Other Purchased Services	500
600 Supplies	5,017
800 Other Objects	130
Total Support Services - Pupil Health	\$1,339,156
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	555,705
200 Personnel Services - Employee Benefits	391,842
400 Purchased Property Services	8,000
500 Other Purchased Services	8,650
600 Supplies	9,050
800 Other Objects	15,600
Total Support Services - Business	\$988,847
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,450,384
200 Personnel Services - Employee Benefits	3,162,705
300 Purchased Professional and Technical Services	24,650
400 Purchased Property Services	593,100
500 Other Purchased Services	285,450

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<u>Description</u>	<u>Amount</u>
600 Supplies	2,072,680
700 Property	6,000
800 Other Objects	13,850
Total Operation and Maintenance of Plant Services	\$10,608,819
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	122,716
200 Personnel Services - Employee Benefits	81,883
500 Other Purchased Services	6,564,460
600 Supplies	2,000
Total Student Transportation Services	\$6,771,059
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,230,322
200 Personnel Services - Employee Benefits	863,095
300 Purchased Professional and Technical Services	72,484
400 Purchased Property Services	95,994
500 Other Purchased Services	120,519
600 Supplies	503,607
700 Property	98,391
800 Other Objects	6,108
Total Support Services - Central	\$2,990,520
2900 <u>Other Support Services</u>	
500 Other Purchased Services	45,000
Total Other Support Services	\$45,000
Total Support Services	\$35,528,274
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	902,916
200 Personnel Services - Employee Benefits	389,166
300 Purchased Professional and Technical Services	86,408
400 Purchased Property Services	42,900
500 Other Purchased Services	138,515
600 Supplies	86,781
800 Other Objects	16,960
Total Student Activities	\$1,663,646
3300 <u>Community Services</u>	
800 Other Objects	270,000
Total Community Services	\$270,000
Total Operation of Non-Instructional Services	\$1,933,646
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,345,124
900 Other Uses of Funds	5,920,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,265,124

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<u>Description</u>		<u>Amount</u>
5900 <u>Budgetary Reserve</u>		
800 Other Objects		600,000
Total Budgetary Reserve		\$600,000
Total Other Expenditures and Financing Uses		\$10,865,124
TOTAL EXPENDITURES		\$120,572,318

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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	12,000,000	12,000,000
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	500,000	
Other Capital Projects Fund	400,000	8,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
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	\$13,500,000	\$20,600,000

<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	\$13,500,000	\$20,600,000

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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	130,540,000	124,645,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	900,000	900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	24,000,000	24,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$155,440,000	\$149,545,000
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)	
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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	\$155,440,000	\$149,545,000	

LEA : 120484903 Northampton 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	\$155,440,000	\$149,545,000

Account Description	Amounts
0810 Nonspendable Fund Balance	674,502
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	2,500,000
0850 Unassigned Fund Balance	8,025,774
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,525,774
5900 Budgetary Reserve	600,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,800,276