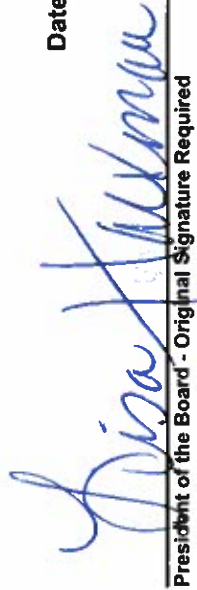


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022



President of the Board - Original Signature Required

Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Jamie N Achenbach

Contact Person

Achenbach.jamie@penargylsd.org

Email Address

Date

6/21/2022

Date

6/21/2022

Date

6/21/2022

(610)863-3191

Extn :1318

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pen Argyl Area SD	COUNTY : Northampton	AUN : 120485603
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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.

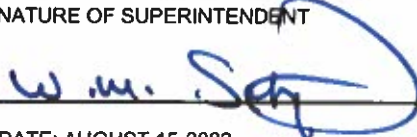
Total Budgeted Expenditures	\$36034230
Ending Unassigned Fund Balance	\$2067170
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.73%

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 6-21-2022
--	-------------------

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 : Pen Argyl Area SD	County : Northampton	AUN Number : 120485603
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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 4/19/2022
--	--------------------------

DUE DATE:
IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Monies needed for unexpected expenses. One time funds from the federal government for ARP ESSER are budgeted here. As expenditures are paid from these funds they will be charged to the appropriate function and object.
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.	Monies needed for unexpected expenses.

<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	177,047	
0830 Committed Fund Balance	2,419,296	
0840 Assigned Fund Balance	1,281,261	
0850 Unassigned Fund Balance	785,909	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,486,466</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	20,905,512	
7000 Revenue from State Sources	11,096,258	
8000 Revenue from Federal Sources	1,588,164	
9000 Other Financing Sources	25,000	
Total Estimated Revenues And Other Financing Sources		<u>\$33,614,934</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$38,101,400</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,628,959
6112 Interim Real Estate Taxes	36,072
6113 Public Utility Realty Taxes	20,095
6114 Payments in Lieu of Current Taxes - State / Local	350
6150 Current Act 511 Taxes - Proportional Assessments	2,899,327
6400 Delinquencies on Taxes Levied / Assessed by the LEA	909,184
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	22,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	236,025
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	82,200
6940 Tuition from Patrons	16,000
6990 Refunds and Other Miscellaneous Revenue	2,700
REVENUE FROM LOCAL SOURCES	\$20,905,512
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,189,832
7112 Basic Education Funding-Social Security	553,209
7160 Tuition for Orphans Subsidy	52,599
7271 Special Education funds for School-Aged Pupils	1,141,639
7311 Pupil Transportation Subsidy	490,998
7312 Nonpublic and Charter School Pupil Transportation Subsidy	29,287
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	874,586
7505 Ready to Learn Block Grant	256,790
7820 State Share of Retirement Contributions	2,477,318
REVENUE FROM STATE SOURCES	\$11,096,258
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	170,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,214,012
8751 ARP ESSER Learning Loss	100,274
8753 ARP ESSER Afterschool Programs	22,296
8755 ARP ESSER Emergency Relief for Other Educational Entities	21,582

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
REVENUE FROM FEDERAL SOURCES	\$1,588,164
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	25,000
OTHER FINANCING SOURCES	\$25,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,614,934

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,628,959	
Amount of Tax Relief for Homestead Exclusions	<u>\$874,586</u>	
Total Approx. Tax Revenue:	\$17,503,545	
Approx. Tax Levy for Tax Rate Calculation:	\$18,720,371	
	Northampton	Total

2021-22 Data		
a. Assessed Value	\$325,344,250	\$325,344,250
b. Real Estate Mills	56.0600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$901,063,513	\$901,063,513
d. Assessed Value	\$328,082,200	\$328,082,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$18,238,799	\$18,238,799
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$18,238,799	\$18,238,799
(f Total * g)		
i. Base Mills Subject to Index	56.0600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.18144%	93.18144%
k. Tax Levy Needed	\$18,720,371	\$18,720,371
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	57.0600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,720,370	\$18,720,370
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,845,784
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,628,959
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,628,959	
Amount of Tax Relief for Homestead Exclusions	<u>\$874,586</u>	
Total Approx. Tax Revenue:	\$17,503,545	
Approx. Tax Levy for Tax Rate Calculation:	\$18,720,371	
	Northampton	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	58.4705	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,183,130	\$19,183,130
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	\$5,022.00	
Number of Homestead/Farmstead Properties	3059	3059
Median Assessed Value of Homestead Properties		\$56,100

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,628,959
Amount of Tax Relief for Homestead Exclusions	<u>\$874,586</u>
Total Approx. Tax Revenue:	\$17,503,545
Approx. Tax Levy for Tax Rate Calculation:	\$18,720,371
	Northampton
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$874,586	Lowering RE Tax Rate	\$0	\$874,586
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$874,586

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Northampton	328,082,200	57.0600	18,720,370			93.18144%		
Totals:	328,082,200		18,720,370	-	874,586 =	17,845,784 X	93.18144% = 16,628,959	
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0			
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes– Flat Rate Assessments						0	0	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.850%	0.000%	2,660,025	2,660,025	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	239,302	239,302	
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						2,899,327	2,899,327	
Total Act 511, Current Taxes							2,899,327	
Act 511 Tax Limit -->					901,063,513 X	12	10,812,762	
					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	56.0600	57.0600	1.79%	Yes	4.3%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.850%	0.850%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,197,826
1200 Special Programs - Elementary / Secondary	5,192,248
1300 Vocational Education	671,000
1400 Other Instructional Programs - Elementary / Secondary	196,772
1500 Nonpublic School Programs	10,000
1600 Adult Education Programs	270,500
Total Instruction	\$19,538,346
2000 Support Services	
2100 Support Services - Students	1,117,383
2200 Support Services - Instructional Staff	1,632,180
2300 Support Services - Administration	2,329,480
2400 Support Services - Pupil Health	335,137
2500 Support Services - Business	624,934
2600 Operation and Maintenance of Plant Services	3,249,792
2700 Student Transportation Services	1,697,265
2800 Support Services - Central	586,329
2900 Other Support Services	13,500
Total Support Services	\$11,586,000
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,318,930
3300 Community Services	9,000
Total Operation of Non-Instructional Services	\$1,327,930
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	129,000
5200 Interfund Transfers - Out	2,000,000
5900 Budgetary Reserve	1,452,954
Total Other Expenditures and Financing Uses	\$3,581,954
Total Estimated Expenditures and Other Financing Uses	\$36,034,230

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,155,245
200 Personnel Services - Employee Benefits	4,515,020
300 Purchased Professional and Technical Services	5,300
400 Purchased Property Services	84,004
500 Other Purchased Services	938,079
600 Supplies	459,654
700 Property	38,274
800 Other Objects	2,250
Total Regular Programs - Elementary / Secondary	\$13,197,826
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,508,166
200 Personnel Services - Employee Benefits	1,061,471
300 Purchased Professional and Technical Services	1,451,915
400 Purchased Property Services	400
500 Other Purchased Services	1,158,546
600 Supplies	9,750
700 Property	2,000
Total Special Programs - Elementary / Secondary	\$5,192,248
1300 <u>Vocational Education</u>	
500 Other Purchased Services	671,000
Total Vocational Education	\$671,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	129,929
200 Personnel Services - Employee Benefits	56,600
500 Other Purchased Services	10,243
Total Other Instructional Programs - Elementary / Secondary	\$196,772
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	\$10,000
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	266,500
600 Supplies	4,000
Total Adult Education Programs	\$270,500
Total Instruction	\$19,538,346
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	584,257
200 Personnel Services - Employee Benefits	386,544
300 Purchased Professional and Technical Services	92,625
400 Purchased Property Services	3,000
500 Other Purchased Services	3,500

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<u>Description</u>		<u>Amount</u>
600	Supplies	45,057
800	Other Objects	2,400
Total Support Services - Students		\$1,117,383
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	890,923
200	Personnel Services - Employee Benefits	650,947
300	Purchased Professional and Technical Services	31,375
400	Purchased Property Services	845
500	Other Purchased Services	11,247
600	Supplies	45,333
800	Other Objects	1,510
Total Support Services - Instructional Staff		\$1,632,180
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,198,939
200	Personnel Services - Employee Benefits	767,929
300	Purchased Professional and Technical Services	235,032
400	Purchased Property Services	7,440
500	Other Purchased Services	44,650
600	Supplies	46,750
700	Property	3,205
800	Other Objects	25,535
Total Support Services - Administration		\$2,329,480
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	188,025
200	Personnel Services - Employee Benefits	129,227
300	Purchased Professional and Technical Services	14,000
400	Purchased Property Services	400
500	Other Purchased Services	75
600	Supplies	3,410
Total Support Services - Pupil Health		\$335,137
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	358,769
200	Personnel Services - Employee Benefits	222,767
300	Purchased Professional and Technical Services	7,300
600	Supplies	10,650
700	Property	20,008
800	Other Objects	5,440
Total Support Services - Business		\$624,934
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,040,561
200	Personnel Services - Employee Benefits	680,387
300	Purchased Professional and Technical Services	337,385
400	Purchased Property Services	216,387
500	Other Purchased Services	127,529
600	Supplies	705,614

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<u>Description</u>	<u>Amount</u>
700 Property	140,009
800 Other Objects	1,920
Total Operation and Maintenance of Plant Services	\$3,249,792
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	243,486
200 Personnel Services - Employee Benefits	121,874
300 Purchased Professional and Technical Services	2,200
400 Purchased Property Services	20,310
500 Other Purchased Services	1,228,925
600 Supplies	40,120
700 Property	40,000
800 Other Objects	350
Total Student Transportation Services	\$1,697,265
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	220,778
200 Personnel Services - Employee Benefits	136,619
300 Purchased Professional and Technical Services	49,078
400 Purchased Property Services	15,730
500 Other Purchased Services	52,834
600 Supplies	110,890
800 Other Objects	400
Total Support Services - Central	\$586,329
2900 <u>Other Support Services</u>	
500 Other Purchased Services	13,500
Total Other Support Services	\$13,500
Total Support Services	\$11,586,000
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	642,638
200 Personnel Services - Employee Benefits	319,488
300 Purchased Professional and Technical Services	6,625
400 Purchased Property Services	2,700
500 Other Purchased Services	15,652
600 Supplies	16,600
700 Property	25,000
800 Other Objects	290,227
Total Student Activities	\$1,318,930
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	3,996
200 Personnel Services - Employee Benefits	4
600 Supplies	5,000
Total Community Services	\$9,000
Total Operation of Non-Instructional Services	\$1,327,930

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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	10,000
900 Other Uses of Funds	119,000
Total Debt Service / Other Expenditures and Financing Uses	\$129,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,000,000
Total Interfund Transfers - Out	\$2,000,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,452,954
Total Budgetary Reserve	\$1,452,954
Total Other Expenditures and Financing Uses	\$3,581,954
TOTAL EXPENDITURES	\$36,034,230

LEA : 120485603 Pen Argyl Area SD

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Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	10,195,289	7,775,993
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	25,200	25,200
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	8,143,379	9,191,175
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	241,113	241,113
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	114,338	109,838
Pension Trust Fund		
Activity Fund	152,632	152,632
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$18,871,951	\$17,495,951

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		

<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	\$18,871,951	\$17,495,951

LEA : 120485603 Pen Argyl Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,252,267	1,252,267
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,136,964	5,136,964
0599 Other Noncurrent Liabilities		
Total General Fund	\$6,389,231	\$6,389,231
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		

LEA : 120485603 Pen Argyl Area SD

<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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

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<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	\$6,389,231	\$6,389,231	

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<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	\$6,389,231	\$6,389,231

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	177,047
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,067,170
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,067,170
5900 Budgetary Reserve	1,452,954
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,697,171