

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

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

Jamie N Achenbach

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Contact Person

Telephone

Extension

Achenbach.jamie@penargylsd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 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 2023-2024 (compared to 2022-2023)?

Yes
No

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$35819164
Ending Unassigned Fund Balance	\$2347883
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.55%

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, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 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 4/11/2023
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.

AMOUNTS

ITEM

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	194,107
0820 Restricted Fund Balance	2,434,796
0830 Committed Fund Balance	640,630
0840 Assigned Fund Balance	1,707,253

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$4,782,679

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	22,108,167
7000 Revenue from State Sources	10,795,352
8000 Revenue from Federal Sources	455,849
9000 Other Financing Sources	25,000

Total Estimated Revenues And Other Financing Sources

\$33,384,368

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$38,167,047

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,635,105
6112 Interim Real Estate Taxes	40,553
6113 Public Utility Realty Taxes	20,127
6114 Payments in Lieu of Current Taxes - State / Local	350
6150 Current Act 511 Taxes - Proportional Assessments	3,052,608
6400 Delinquencies on Taxes Levied / Assessed by the LEA	903,356
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	26,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	251,668
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	57,200
6940 Tuition from Patrons	16,000
6990 Refunds and Other Miscellaneous Revenue	2,700
	\$22,108,167
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,643,074
7112 Basic Education Funding-Social Security	569,742
7160 Tuition for Orphans Subsidy	47,845
7271 Special Education funds for School-Aged Pupils	1,266,290
7311 Pupil Transportation Subsidy	500,650
7312 Nonpublic and Charter School Pupil Transportation Subsidy	19,635
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7505 Ready to Learn Block Grant	256,790
7820 State Share of Retirement Contributions	2,461,326
	\$10,795,352
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	188,269
8751 ARP ESSER Learning Loss	15,284
8752 ARP ESSER Summer Programs	22,296
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
	\$455,849

	<u>Amount</u>
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	25,000
OTHER FINANCING SOURCES	\$25,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,384,368

Act 1 Index (current): 5.2%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$17,635,105
 Amount of Tax Relief for Homestead Exclusions \$0
 Total Approx. Tax Revenue: \$17,635,105
 Approx. Tax Levy for Tax Rate Calculation: \$18,861,075

	Rate	Total
Northampton		

2022-23 Data

a. Assessed Value	\$328,082,200	\$328,082,200
b. Real Estate Mills	57.0600	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$900,433,029	\$900,433,029
d. Assessed Value	\$330,548,100	\$330,548,100
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations

f. 2022-23 Tax Levy (a * b)	\$18,720,370	\$18,720,370
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2023-24 Calculations

II. 9. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2022-23 Tax Levy (f Total * g)	\$18,720,370	\$18,720,370
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	57.0600	
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	93.500000%	93.500000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$18,861,075	\$18,861,075

I. 2023-24 Real Estate Tax Rate

(k / d * 1000)	57.0600	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$18,861,075	\$18,861,075

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)	\$18,861,075	\$18,861,075
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o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection)	\$17,635,105	\$17,635,105
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Act 1 Index (current): 5.2%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$17,635,105
 Amount of Tax Relief for Homestead Exclusions \$0
 Total Approx. Tax Revenue: \$17,635,105
 Approx. Tax Levy for Tax Rate Calculation: \$18,861,075
 Northampton

Total

Index Maximums	Rate	Total
p. Maximum Mills Based On Index (i * (1 + Index))	60.0271	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,841,844	\$19,841,844
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
 Assessed Value Exclusion per Homestead \$0.00
 Number of Homestead/Farmstead Properties
 Median Assessed Value of Homestead Properties \$56,100

Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$17,635,105

\$17,635,105

Amount of Tax Relief for Homestead Exclusions \$0

\$0

Total Approx. Tax Revenue: \$17,635,105

\$17,635,105

Approx. Tax Levy for Tax Rate Calculation: \$18,861,075

\$18,861,075

Northampton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

\$0

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$0

CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Percent Collected
Northampton	330,548,100	57.0600	18,861,075	93.500000%
Totals:	330,548,100		18,861,075	93.500000%

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$0.00			0
6140	Rate			Estimated Revenue
6141	\$0.00	\$0.00	0	0
6142	\$0.00	\$0.00	0	0
6143	\$0.00	\$0.00	0	0
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Total Current Act 511 Taxes - Flat Rate Assessments			0	0
6150	0.850%	0.000%	2,778,396	2,778,396
6151	0.000%	0.000%	0	0
6152	0.500%	0.000%	274,212	274,212
6153	0.000%	0.000%	0	0
6154	0.000%	0.000%	0	0
6155	0.000%	0.000%	0	0
6156	0.000%	0.000%	0	0
6157	0.000%	0.000%	0	0
6159	0	0	0	0

Total Current Act 511 Taxes - Proportional Assessments			3,052,608	3,052,608
Total Act 511, Current Taxes			3,052,608	3,052,608
Act 511 Tax Limit	→	900,433,029 X	12	10,805,196
		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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	Current Real Estate Taxes Northampton	57.0600	57.0600	0.00%	Yes	5.2%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.850%	0.850%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,735,132
1200 Special Programs - Elementary / Secondary	5,427,964
1300 Vocational Education	682,910
1400 Other Instructional Programs - Elementary / Secondary	81,600
1500 Nonpublic School Programs	10,000
1600 Adult Education Programs	267,663
1700 Higher Education Programs for Secondary Students	10,000
Total Instruction	\$20,215,269
2000 Support Services	
2100 Support Services - Students	1,122,421
2200 Support Services - Instructional Staff	1,546,487
2300 Support Services - Administration	2,260,833
2400 Support Services - Pupil Health	340,141
2500 Support Services - Business	751,493
2600 Operation and Maintenance of Plant Services	3,217,241
2700 Student Transportation Services	1,735,145
2800 Support Services - Central	736,336
2900 Other Support Services	13,500
Total Support Services	\$11,723,597
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,375,255
3300 Community Services	9,000
Total Operation of Non-Instructional Services	\$1,384,255
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	175,404
5200 Interfund Transfers - Out	2,000,000
5900 Budgetary Reserve	320,639
Total Other Expenditures and Financing Uses	\$2,496,043
Total Estimated Expenditures and Other Financing Uses	\$35,819,164

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,607,423
200 Personnel Services - Employee Benefits	4,669,581
300 Purchased Professional and Technical Services	5,300
400 Purchased Property Services	40,900
500 Other Purchased Services	932,079
600 Supplies	446,551
700 Property	31,048
800 Other Objects	2,250
Total Regular Programs - Elementary / Secondary	\$13,735,132
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,469,551
200 Personnel Services - Employee Benefits	1,010,948
300 Purchased Professional and Technical Services	1,772,615
400 Purchased Property Services	400
500 Other Purchased Services	1,164,700
600 Supplies	9,750
Total Special Programs - Elementary / Secondary	\$5,427,964
1300 Vocational Education	
500 Other Purchased Services	682,910
Total Vocational Education	\$682,910
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	49,929
200 Personnel Services - Employee Benefits	21,121
500 Other Purchased Services	10,550
Total Other Instructional Programs - Elementary / Secondary	\$81,600
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	\$10,000
1600 Adult Education Programs	
500 Other Purchased Services	263,663
600 Supplies	4,000
Total Adult Education Programs	\$267,663
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	10,000
Total Higher Education Programs for Secondary Students	\$10,000
Total Instruction	\$20,215,269
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	586,743
200 Personnel Services - Employee Benefits	380,540

Description	Amount
300 Purchased Professional and Technical Services	92,625
400 Purchased Property Services	3,000
500 Other Purchased Services	3,500
600 Supplies	53,613
800 Other Objects	2,400
Total Support Services - Students	\$1,122,421

2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	837,534
200 Personnel Services - Employee Benefits	609,609
300 Purchased Professional and Technical Services	31,375
400 Purchased Property Services	845
500 Other Purchased Services	11,247
600 Supplies	46,367
700 Property	8,000
800 Other Objects	1,510
Total Support Services - Instructional Staff	\$1,546,487

2300 Support Services - Administration	
100 Personnel Services - Salaries	1,148,350
200 Personnel Services - Employee Benefits	744,688
300 Purchased Professional and Technical Services	235,132
400 Purchased Property Services	7,440
500 Other Purchased Services	48,650
600 Supplies	51,038
800 Other Objects	25,535
Total Support Services - Administration	\$2,260,833

2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	193,125
200 Personnel Services - Employee Benefits	129,131
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	\$340,141

2500 Support Services - Business	
100 Personnel Services - Salaries	384,182
200 Personnel Services - Employee Benefits	220,748
300 Purchased Professional and Technical Services	7,300
600 Supplies	11,875
700 Property	121,948
800 Other Objects	5,440
Total Support Services - Business	\$751,493

2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,086,447
200 Personnel Services - Employee Benefits	687,297
300 Purchased Professional and Technical Services	349,447

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	216,387
500 Other Purchased Services	127,629
600 Supplies	705,614
700 Property	42,500
800 Other Objects	1,920
Total Operation and Maintenance of Plant Services	\$3,217,241

2700 Student Transportation Services	
100 Personnel Services - Salaries	250,072
200 Personnel Services - Employee Benefits	121,631
300 Purchased Professional and Technical Services	2,200
400 Purchased Property Services	20,310
500 Other Purchased Services	1,260,462
600 Supplies	40,120
700 Property	40,000
800 Other Objects	350
Total Student Transportation Services	\$1,735,145

2800 Support Services - Central	
100 Personnel Services - Salaries	301,055
200 Personnel Services - Employee Benefits	202,604
300 Purchased Professional and Technical Services	52,823
400 Purchased Property Services	15,730
500 Other Purchased Services	52,834
600 Supplies	110,890
800 Other Objects	400
Total Support Services - Central	\$736,336

2900 Other Support Services	
500 Other Purchased Services	13,500
Total Other Support Services	\$13,500
Total Support Services	\$11,723,597

3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	673,975
200 Personnel Services - Employee Benefits	324,685
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	310,018
Total Student Activities	\$1,375,255

3300 Community Services	
100 Personnel Services - Salaries	3,996
200 Personnel Services - Employee Benefits	4
600 Supplies	5,000

Description	Amount
Total Community Services	\$9,000
Total Operation of Non-Instructional Services	\$1,384,255
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	10,000
900 Other Uses of Funds	165,404
Total Debt Service / Other Expenditures and Financing Uses	\$175,404
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,000,000
Total Interfund Transfers - Out	\$2,000,000
5900 Budgetary Reserve	
800 Other Objects	320,639
Total Budgetary Reserve	\$320,639
Total Other Expenditures and Financing Uses	\$2,496,043
TOTAL EXPENDITURES	\$35,819,164

Cash and Short-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	11,786,648	9,351,852
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	22,119	22,119
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	8,916,321	10,293,244
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	566,953	566,953
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	114,721	106,721
Pension Trust Fund		
Activity Fund		
Other Agency Fund	164,860	164,860
Permanent Fund		
Total Cash and Short-Term Investments	\$21,571,622	\$20,505,749

Long-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		

06/30/2023 Estimate 06/30/2024 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$21,571,622

\$20,505,749

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences	1,183,043	1,183,043
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	5,957,171	5,957,171
Total General Fund	\$7,140,214	\$7,140,214

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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 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 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		

2023-2024 Final General Fund Budget

LEA : 120485603 Pen Argyl Area SD

Printed 4/11/2023 3:46:44 PM

06/30/2023 Estimate

06/30/2024 Projection

Long-Term Indebtedness

- 0530 Lease 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 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 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

06/30/2023 Estimate

Long-Term Indebtedness

06/30/2024 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 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 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 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 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

06/30/2023 Estimate

06/30/2024 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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 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 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 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

06/30/2023 Estimate 06/30/2024 Projection

Long-Term Indebtedness

- 0530 Lease Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund	\$7,140,214	
Total Long-Term Indebtedness	\$7,140,214	\$7,140,214

2023-2024 Final General Fund Budget

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06/30/2023 Estimate 06/30/2024 Projection

Short-Term Payables

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 \$7,140,214 \$7,140,214

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	194,107
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,347,883
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,347,883
5900 Budgetary Reserve	320,639
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,862,629