

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: June 28, 2022



President of the Board - Original Signature Required_____
Date June 28, 2022

Secretary of the Board - Original Signature Required_____
Date June 28, 2022

Chief School Administrator - Original Signature Required_____
Date June 28, 2022Michael J Sokoloski

Contact Person(610)250-2400 Extn :

Telephone Extensionsokoloskim@eastonsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Easton Area SD	COUNTY : Northampton	AUN : 120483302
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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.

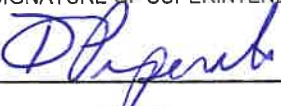
Total Budgeted Expenditures	\$195112815
Ending Unassigned Fund Balance	\$2708628
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.38%

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 6/28/22
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Easton Area SD	County : Northampton	AUN Number : 120483302
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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 5/24/22
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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>
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.	Fund Balance to be used for the operational requirements in the interim while the summer tax revenue and subsidy payments begin to flow in for the new year and unanticipated expenses .
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds that were set aside by the Board for future capital improvements, health insurance increases, PSERS increases, post employment benefits, tax stabilization.

<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	5,000,000	
0830 Committed Fund Balance	34,000,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,314,854	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$37,314,854</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	122,985,428	
7000 Revenue from State Sources	54,461,161	
8000 Revenue from Federal Sources	13,010,000	
9000 Other Financing Sources	50,000	
Total Estimated Revenues And Other Financing Sources		<u>\$190,506,589</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$227,821,443</u>

LEA : 120483302 Easton Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	106,355,178
6112 Interim Real Estate Taxes	850,000
6113 Public Utility Realty Taxes	110,000
6150 Current Act 511 Taxes - Proportional Assessments	11,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,600,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	142,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,150,000
6910 Rentals	113,250
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	190,000
REVENUE FROM LOCAL SOURCES	\$122,985,428
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	23,407,705
7160 Tuition for Orphans Subsidy	300,000
7220 Vocational Education	85,000
7271 Special Education funds for School-Aged Pupils	5,058,710
7292 Pre-K Counts	375,000
7311 Pupil Transportation Subsidy	1,400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	550,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,600,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	140,000
7340 State Property Tax Reduction Allocation	4,157,648
7505 Ready to Learn Block Grant	1,280,000
7810 State Share of Social Security and Medicare Taxes	2,871,575
7820 State Share of Retirement Contributions	13,235,523
REVENUE FROM STATE SOURCES	\$54,461,161
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,800,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	300,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	85,000
8517 NCLB, Title IV - 21st Century Schools	325,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	3,000,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	7,000,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
REVENUE FROM FEDERAL SOURCES	\$13,010,000
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	50,000
OTHER FINANCING SOURCES	\$50,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	190,506,589

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$106,355,178	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,157,648</u>	
Total Approx. Tax Revenue:	\$110,512,826	
Approx. Tax Levy for Tax Rate Calculation:	\$117,906,501	
	Northampton	Total

2021-22 Data		
a. Assessed Value	\$1,703,467,500	\$1,703,467,500
b. Real Estate Mills	65.5600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$4,747,740,500	\$4,747,740,500
d. Assessed Value	\$1,763,219,700	\$1,763,219,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$111,679,329	\$111,679,329
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$111,679,329	\$111,679,329
(f Total * g)		
i. Base Mills Subject to Index	65.5600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.50000%	93.50000%
k. Tax Levy Needed	\$117,906,501	\$117,906,501
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	66.8700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$117,906,501	\$117,906,501
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$113,748,853
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$106,355,178
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$106,355,178	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,157,648</u>	
Total Approx. Tax Revenue:	\$110,512,826	
Approx. Tax Levy for Tax Rate Calculation:	\$117,906,501	
	Northampton	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	68.4446	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$120,682,867	\$120,682,867
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	\$4,371.00	
Number of Homestead/Farmstead Properties	14225	14225
Median Assessed Value of Homestead Properties		\$62,800

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$106,355,178
Amount of Tax Relief for Homestead Exclusions	<u>\$4,157,648</u>
Total Approx. Tax Revenue:	\$110,512,826
Approx. Tax Levy for Tax Rate Calculation:	\$117,906,501
	Northampton
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,157,648	Lowering RE Tax Rate	\$0	\$4,157,648
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$4,157,648

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 120483302 Easton Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/29/2022 9:25:01 AM				Page - 1 of 1			
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	1,763,219,700	66.8700	117,906,501			93.50000%	
Totals:	1,763,219,700		117,906,501	- 4,157,648	= 113,748,853	X 93.50000%	= 106,355,178
				<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			0.500%	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%	2,750,000	2,750,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes– Proportional Assessments						11,250,000	11,250,000
Total Act 511, Current Taxes							11,250,000
Act 511 Tax Limit -->				4,747,740,500	X	12	56,972,886
				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	65.5600	66.8700	2.00%	Yes	4.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	88,108,656
1200 Special Programs - Elementary / Secondary	28,418,189
1300 Vocational Education	6,481,966
1400 Other Instructional Programs - Elementary / Secondary	95,963
1500 Nonpublic School Programs	22,000
1600 Adult Education Programs	1,467,900
1800 Pre-Kindergarten	275,743
Total Instruction	\$124,870,417
2000 Support Services	
2100 Support Services - Students	6,718,176
2200 Support Services - Instructional Staff	6,063,866
2300 Support Services - Administration	8,312,911
2400 Support Services - Pupil Health	1,905,283
2500 Support Services - Business	1,734,872
2600 Operation and Maintenance of Plant Services	14,681,430
2700 Student Transportation Services	8,040,705
2800 Support Services - Central	2,849,240
2900 Other Support Services	145,000
Total Support Services	\$50,451,483
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,151,194
3300 Community Services	378,399
Total Operation of Non-Instructional Services	\$2,529,593
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	17,261,322
Total Other Expenditures and Financing Uses	\$17,261,322
Total Estimated Expenditures and Other Financing Uses	\$195,112,815

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,549,223
200 Personnel Services - Employee Benefits	27,902,455
300 Purchased Professional and Technical Services	1,205,275
400 Purchased Property Services	110,802
500 Other Purchased Services	9,595,595
600 Supplies	8,734,655
800 Other Objects	10,651
Total Regular Programs - Elementary / Secondary	\$88,108,656
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,496,131
200 Personnel Services - Employee Benefits	5,306,238
300 Purchased Professional and Technical Services	11,122,885
400 Purchased Property Services	3,000
500 Other Purchased Services	3,391,000
600 Supplies	41,935
800 Other Objects	57,000
Total Special Programs - Elementary / Secondary	\$28,418,189
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,140,976
200 Personnel Services - Employee Benefits	1,149,433
500 Other Purchased Services	2,644,447
600 Supplies	78,330
800 Other Objects	468,780
Total Vocational Education	\$6,481,966
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	45,216
200 Personnel Services - Employee Benefits	43,747
600 Supplies	7,000
Total Other Instructional Programs - Elementary / Secondary	\$95,963
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	22,000
Total Nonpublic School Programs	\$22,000
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	1,467,900
Total Adult Education Programs	\$1,467,900
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	35,302
200 Personnel Services - Employee Benefits	22,441
600 Supplies	18,000
800 Other Objects	200,000

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<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$275,743
Total Instruction	\$124,870,417
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,733,563
200 Personnel Services - Employee Benefits	2,091,718
300 Purchased Professional and Technical Services	764,900
400 Purchased Property Services	6,000
500 Other Purchased Services	80,350
600 Supplies	33,700
800 Other Objects	7,945
Total Support Services - Students	\$6,718,176
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,345,895
200 Personnel Services - Employee Benefits	1,875,129
300 Purchased Professional and Technical Services	1,287,631
400 Purchased Property Services	4,500
500 Other Purchased Services	9,895
600 Supplies	438,316
800 Other Objects	102,500
Total Support Services - Instructional Staff	\$6,063,866
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,603,759
200 Personnel Services - Employee Benefits	2,574,687
300 Purchased Professional and Technical Services	402,570
400 Purchased Property Services	9,300
500 Other Purchased Services	330,175
600 Supplies	31,800
800 Other Objects	360,620
Total Support Services - Administration	\$8,312,911
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,190,011
200 Personnel Services - Employee Benefits	679,772
300 Purchased Professional and Technical Services	18,500
500 Other Purchased Services	100
600 Supplies	16,900
Total Support Services - Pupil Health	\$1,905,283
2500 Support Services - Business	
100 Personnel Services - Salaries	689,144
200 Personnel Services - Employee Benefits	661,578
300 Purchased Professional and Technical Services	173,000
400 Purchased Property Services	84,000
500 Other Purchased Services	14,250

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<u>Description</u>	<u>Amount</u>
600 Supplies	97,200
800 Other Objects	15,700
Total Support Services - Business	\$1,734,872
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	6,756,633
200 Personnel Services - Employee Benefits	3,830,553
300 Purchased Professional and Technical Services	116,500
400 Purchased Property Services	1,204,779
500 Other Purchased Services	371,300
600 Supplies	2,154,950
700 Property	245,000
800 Other Objects	1,715
Total Operation and Maintenance of Plant Services	\$14,681,430
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,715,470
200 Personnel Services - Employee Benefits	1,678,175
400 Purchased Property Services	508,610
500 Other Purchased Services	2,231,950
600 Supplies	906,500
Total Student Transportation Services	\$8,040,705
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	743,286
200 Personnel Services - Employee Benefits	371,054
300 Purchased Professional and Technical Services	26,700
400 Purchased Property Services	195,000
500 Other Purchased Services	75,700
600 Supplies	537,500
700 Property	900,000
Total Support Services - Central	\$2,849,240
2900 <u>Other Support Services</u>	
500 Other Purchased Services	145,000
Total Other Support Services	\$145,000
Total Support Services	\$50,451,483
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,020,110
200 Personnel Services - Employee Benefits	431,663
300 Purchased Professional and Technical Services	169,400
400 Purchased Property Services	24,300
500 Other Purchased Services	269,000
600 Supplies	115,321
700 Property	75,000
800 Other Objects	46,400
Total Student Activities	\$2,151,194

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<u>Description</u>	<u>Amount</u>
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	9,148
200 Personnel Services - Employee Benefits	4,251
600 Supplies	15,000
800 Other Objects	350,000
Total Community Services	\$378,399
Total Operation of Non-Instructional Services	\$2,529,593
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,461,322
900 Other Uses of Funds	11,800,000
Total Debt Service / Other Expenditures and Financing Uses	\$17,261,322
Total Other Expenditures and Financing Uses	\$17,261,322
TOTAL EXPENDITURES	\$195,112,815

LEA : 120483302 Easton Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	45,000,000	40,000,000
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	3,250,000	2,800,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	1,300,000
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	\$49,750,000	\$44,100,000

<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	\$49,750,000	\$44,100,000

LEA : 120483302 Easton Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	171,380,443	164,120,180
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 General Fund	\$171,380,443	\$164,120,180
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 : 120483302 Easton 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		\$171,380,443	\$164,120,180

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	4,000,000	4,000,000
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		
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	\$4,000,000	\$4,000,000
TOTAL INDEBTEDNESS	\$175,380,443	\$168,120,180

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	5,000,000
0830 Committed Fund Balance	30,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,708,628
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$32,708,628
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$37,708,628