


# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2023

  
\_\_\_\_\_  
President of the Board - Original Signature Required06/14/2023  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required06/14/2023  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required06/14/23  
\_\_\_\_\_  
Date

Kimberly A Umphrey

(570)385-6705

Extn :201

Contact Person

Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Schuylkill Haven Area SD	COUNTY : Schuylkill	AUN : 129547303
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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	\$23912816
Ending Unassigned Fund Balance	\$173747
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.72%

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 6/14/23
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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 : Schuylkill Haven Area SD	County : Schuylkill	AUN Number : 129547303
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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 5/10/2023
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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>
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.	The Unassigned Fund Balance can be used for all budgeted expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Committed Fund Balance represents future payments for PSERS, health insurance payments, and technology upgrades.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned Fund Balance is for future building maintenance and textbook purchases.

ITEM	AMOUNTS	
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		
0830 Committed Fund Balance	2,077,825	
0840 Assigned Fund Balance	1,772,075	
0850 Unassigned Fund Balance	135,410	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,985,310</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,116,629	
7000 Revenue from State Sources	12,371,188	
8000 Revenue from Federal Sources	702,334	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$22,190,151</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$26,175,461</u>

LEA : 129547303     Schuylkill Haven Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	6,142,515
6113 Public Utility Realty Taxes	8,200
6114 Payments in Lieu of Current Taxes - State / Local	32,000
6120 Current Per Capita Taxes, Section 679	17,276
6140 Current Act 511 Taxes - Flat Rate Assessments	21,321
6150 Current Act 511 Taxes - Proportional Assessments	1,444,880
6400 Delinquencies on Taxes Levied / Assessed by the LEA	615,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	232,737
6910 Rentals	82,200
6920 Contributions and Donations from Private Sources	85,000
6940 Tuition from Patrons	225,000
6960 Services Provided Other Local Governmental Units / LEAs	45,000
6980 Revenue from Community Services Activities	10,000
6990 Refunds and Other Miscellaneous Revenue	15,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$9,116,629</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,272,317
7112 Basic Education Funding-Social Security	400,000
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,124,605
7311 Pupil Transportation Subsidy	582,875
7312 Nonpublic and Charter School Pupil Transportation Subsidy	12,705
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	200,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,000
7340 State Property Tax Reduction Allocation	591,295
7505 Ready to Learn Block Grant	221,391
7820 State Share of Retirement Contributions	1,900,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,371,188</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	258,630
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	35,000
8517 Title IV - 21st Century Schools	15,704

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	250,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	135,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$702,334</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,190,151</b>

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,142,515	
Amount of Tax Relief for Homestead Exclusions	<u>\$591,295</u>	
Total Approx. Tax Revenue:	\$6,733,810	
Approx. Tax Levy for Tax Rate Calculation:	\$7,196,150	
	Schuylkill	Total

2022-23 Data		
a. Assessed Value	\$160,657,865	\$160,657,865
b. Real Estate Mills	44.4980	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$405,748,029	\$405,748,029
d. Assessed Value	\$161,718,505	\$161,718,505
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$7,148,954	\$7,148,954
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$7,148,954	\$7,148,954
(f Total * g)		
i. Base Mills Subject to Index	44.4980	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$7,196,150	\$7,196,150
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	44.4980	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,196,150	\$7,196,150
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,604,855
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,142,515
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,142,515	
Amount of Tax Relief for Homestead Exclusions	<u>\$591,295</u>	
Total Approx. Tax Revenue:	\$6,733,810	
Approx. Tax Levy for Tax Rate Calculation:	\$7,196,150	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	47.0788	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,613,513	\$7,613,513
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	\$6,121.00	
Number of Homestead/Farmstead Properties	2182	2182
Median Assessed Value of Homestead Properties		\$37,730

Act 1 Index (current): 5.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,142,515
Amount of Tax Relief for Homestead Exclusions	<u>\$591,295</u>
Total Approx. Tax Revenue:	\$6,733,810
Approx. Tax Levy for Tax Rate Calculation:	\$7,196,150
	Schuylkill
	Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$591,295	Lowering RE Tax Rate	\$591,295
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$591,295

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Schuylkill	161,718,505	44.4980	7,196,150				93.00000%		
<b>Totals:</b>	<b>161,718,505</b>		<b>7,196,150</b>	-	591,295	=	6,604,855	X	93.00000% = 6,142,515
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					17,276
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			\$4.00	\$0.00		19,744		13,821
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		7,500		7,500
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>							<b>27,244</b>		<b>21,321</b>
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%		950,000		950,000
6152	Current Act 511 Occupation Taxes			571.4300	0.000		987,200		394,880
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		100,000		100,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>							<b>2,037,200</b>		<b>1,444,880</b>
<b>Total Act 511, Current Taxes</b>									<b>1,466,201</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>405,748,029</b>	<b>X</b>	<b>12</b>		<b>4,868,976</b>
					<b>Market Value</b>		<b>Mills</b>		<b>(511 Limit)</b>

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	<u>Current Real Estate Taxes</u> Schuylkill	44.4980	44.4980	0.00%	Yes	5.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.8%				
6141	Current Act 511 Per Capita Taxes	\$4.00	\$4.00	0.00%	Yes	5.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.8%				
6152	Current Act 511 Occupation Taxes	571.4300	571.4300	0.00%	Yes	5.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,383,902
1200 Special Programs - Elementary / Secondary	3,352,268
1300 Vocational Education	410,156
1400 Other Instructional Programs - Elementary / Secondary	2,424
<b>Total Instruction</b>	<b>\$13,148,750</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,232,084
2200 Support Services - Instructional Staff	632,822
2300 Support Services - Administration	1,502,501
2400 Support Services - Pupil Health	432,485
2500 Support Services - Business	419,350
2600 Operation and Maintenance of Plant Services	2,309,875
2700 Student Transportation Services	1,114,500
2800 Support Services - Central	589,193
<b>Total Support Services</b>	<b>\$8,232,810</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	498,582
3300 Community Services	77,096
<b>Total Operation of Non-Instructional Services</b>	<b>\$575,678</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,950,578
5200 Interfund Transfers - Out	5,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,955,578</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$23,912,816</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,782,520
200 Personnel Services - Employee Benefits	2,976,023
300 Purchased Professional and Technical Services	203,500
400 Purchased Property Services	27,000
500 Other Purchased Services	1,071,000
600 Supplies	310,359
700 Property	9,500
800 Other Objects	4,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,383,902</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,894,428
200 Personnel Services - Employee Benefits	1,131,040
300 Purchased Professional and Technical Services	250,000
500 Other Purchased Services	61,000
600 Supplies	15,800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,352,268</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	410,156
<b>Total Vocational Education</b>	<b>\$410,156</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	424
500 Other Purchased Services	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,424</b>
<b>Total Instruction</b>	<b>\$13,148,750</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	738,150
200 Personnel Services - Employee Benefits	482,009
600 Supplies	11,200
800 Other Objects	725
<b>Total Support Services - Students</b>	<b>\$1,232,084</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	316,016
200 Personnel Services - Employee Benefits	273,956
300 Purchased Professional and Technical Services	10,900
500 Other Purchased Services	500
600 Supplies	30,950
700 Property	500
<b>Total Support Services - Instructional Staff</b>	<b>\$632,822</b>
<b>2300 <u>Support Services - Administration</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	852,406
200 Personnel Services - Employee Benefits	441,420
300 Purchased Professional and Technical Services	106,000
400 Purchased Property Services	1,300
500 Other Purchased Services	70,500
600 Supplies	12,600
700 Property	4,300
800 Other Objects	13,975
<b>Total Support Services - Administration</b>	<b>\$1,502,501</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	245,693
200 Personnel Services - Employee Benefits	165,192
300 Purchased Professional and Technical Services	3,750
400 Purchased Property Services	5,000
600 Supplies	10,750
700 Property	1,500
800 Other Objects	600
<b>Total Support Services - Pupil Health</b>	<b>\$432,485</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	250,787
200 Personnel Services - Employee Benefits	166,213
500 Other Purchased Services	350
600 Supplies	1,500
800 Other Objects	500
<b>Total Support Services - Business</b>	<b>\$419,350</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	664,459
200 Personnel Services - Employee Benefits	489,497
400 Purchased Property Services	327,194
500 Other Purchased Services	102,400
600 Supplies	647,300
700 Property	79,000
800 Other Objects	25
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,309,875</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	1,110,000
<b>Total Student Transportation Services</b>	<b>\$1,114,500</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	210,576
200 Personnel Services - Employee Benefits	139,217
300 Purchased Professional and Technical Services	34,600
400 Purchased Property Services	10,000
500 Other Purchased Services	36,700
600 Supplies	96,600

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<u>Description</u>	<u>Amount</u>
700 Property	61,500
<b>Total Support Services - Central</b>	<b>\$589,193</b>
<b>Total Support Services</b>	<b>\$8,232,810</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	238,600
200 Personnel Services - Employee Benefits	62,882
300 Purchased Professional and Technical Services	46,600
400 Purchased Property Services	8,000
500 Other Purchased Services	62,200
600 Supplies	35,300
700 Property	40,000
800 Other Objects	5,000
<b>Total Student Activities</b>	<b>\$498,582</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	30,000
200 Personnel Services - Employee Benefits	6,496
500 Other Purchased Services	21,000
600 Supplies	14,000
800 Other Objects	5,600
<b>Total Community Services</b>	<b>\$77,096</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$575,678</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	384,013
900 Other Uses of Funds	1,566,565
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,950,578</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	5,000
<b>Total Interfund Transfers - Out</b>	<b>\$5,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,955,578</b>
<b>TOTAL EXPENDITURES</b>	<b>\$23,912,816</b>



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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	4,892,000	3,192,000
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	490,000	500,000
Other Capital Projects Fund	800,000	
Debt Service Fund	145,000	146,000
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 Cash and Short-Term Investments	\$6,327,000	\$3,838,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
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>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$6,327,000	\$3,838,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	17,155,000	15,810,000
0520 Extended-Term Financing Agreements Payable	95,940	250,000
0530 Lease and Other Right To Use Obligations	22,000	30,000
0540 Accumulated Compensated Absences	447,125	425,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,779,526	2,700,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$20,499,591</b>	<b>\$19,215,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$20,499,591</b>	<b>\$19,215,000</b>

LEA : 129547303     Schuylkill Haven Area SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	315,000	285,000
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	\$315,000	\$285,000
TOTAL INDEBTEDNESS	\$20,814,591	\$19,500,000



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,306,700
0840 Assigned Fund Balance	782,198
0850 Unassigned Fund Balance	173,747
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,262,645
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,262,645