

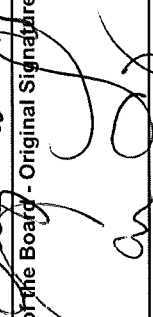
FINAL GENERAL FUND BUDGET

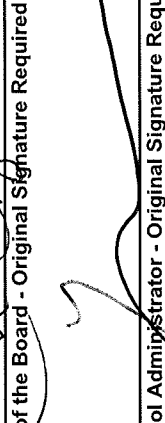
Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2023


 President of the Board - Original Signature Required


 Secretary of the Board - Original Signature Required


 Chief School Administrator - Original Signature Required

Connie Ligenza

Contact Person

cligenza@tamaquasd.org

Email Address

Date

7/31/23

Date

7/31/23

Date

7/31/23

(570)668-2570

Extn :1060

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Tamaqua Area SD	COUNTY : Schuylkill	AUN : 129547603
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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	\$37970026
Ending Unassigned Fund Balance	\$1616100
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.25%

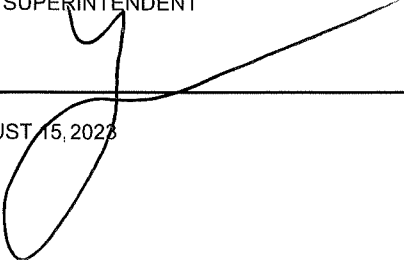
The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

☒

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 7/31/23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Tamaqua Area SD	County : Schuylkill	AUN Number : 129547603
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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 7/31/23
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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>
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$949,405.00 Function 2600, Object 200: \$1,177,659.00	BENEFIT COSTS FOR THIS GROUP OF EMPLOYEES ARE HIGHER THAN THEIR SALARIES.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$19,447.00 Function 2700, Object 200: \$23,065.00	BENEFIT COSTS FOR THIS GROUP OF EMPLOYEES ARE HIGHER THAN THEIR SALARIES.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	EMERGENCY ISSUES AND OPERATING CONTINGENCIES
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.	EMERGENCY ISSUES AND OPERATING CONTINGENCIES

<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		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,797,184	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,797,184</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,888,806	
7000 Revenue from State Sources	17,874,332	
8000 Revenue from Federal Sources	1,025,804	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$36,788,942</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$39,586,126</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,437,213
6113 Public Utility Realty Taxes	15,102
6114 Payments in Lieu of Current Taxes - State / Local	10,298
6120 Current Per Capita Taxes, Section 679	32,284
6140 Current Act 511 Taxes - Flat Rate Assessments	1,132,082
6150 Current Act 511 Taxes - Proportional Assessments	1,900,462
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,449,970
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	58,805
6800 Revenues from Intermediary Sources / Pass-Through Funds	419,852
6910 Rentals	12,036
6920 Contributions and Donations from Private Sources	253,426
6940 Tuition from Patrons	3,181
6990 Refunds and Other Miscellaneous Revenue	14,095
REVENUE FROM LOCAL SOURCES	\$17,888,806
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,209,929
7160 Tuition for Orphans Subsidy	101,896
7271 Special Education funds for School-Aged Pupils	2,024,194
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	39,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	130,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,421
7340 State Property Tax Reduction Allocation	881,864
7360 Safe Schools	123,840
7501 PA Accountability Grants	328,716
7810 State Share of Social Security and Medicare Taxes	534,403
7820 State Share of Retirement Contributions	2,352,069
REVENUE FROM STATE SOURCES	\$17,874,332
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	692,458
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	85,794
8517 Title IV - 21st Century Schools	52,552
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	110,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	85,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,025,804
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,788,942

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,437,213	
Amount of Tax Relief for Homestead Exclusions	\$881,864	
Total Approx. Tax Revenue:	\$13,319,077	
Approx. Tax Levy for Tax Rate Calculation:	\$14,639,843	
	Schuylkill	Total

2022-23 Data		
a. Assessed Value	\$346,474,040	\$346,474,040
b. Real Estate Mills	41.7600	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$835,079,332	\$835,079,332
d. Assessed Value	\$350,570,965	\$350,570,965
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$14,468,756	\$14,468,756
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$14,468,756	\$14,468,756
(f Total * g)		
i. Base Mills Subject to Index	41.7600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.40000%	90.40000%
k. Tax Levy Needed	\$14,639,843	\$14,639,843
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	41.7600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,639,843	\$14,639,843
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,757,979
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,437,213
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,437,213	
Amount of Tax Relief for Homestead Exclusions	\$881,864	
Total Approx. Tax Revenue:	\$13,319,077	
Approx. Tax Levy for Tax Rate Calculation:	\$14,639,843	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	44.1820	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,488,926	\$15,488,926
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	\$4,722.00	
Number of Homestead/Farmstead Properties	4476	4476
Median Assessed Value of Homestead Properties		\$36,510

Act 1 Index (current): 5.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,437,213
Amount of Tax Relief for Homestead Exclusions	<u>\$881,864</u>
Total Approx. Tax Revenue:	\$13,319,077
Approx. Tax Levy for Tax Rate Calculation:	\$14,639,843
	Schuylkill
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$881,864	Lowering RE Tax Rate	\$0	\$881,864
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$881,864

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	350,570,965	41.7600	14,639,843				90.40000%		
Totals:	350,570,965		14,639,843	-	881,864	=	13,757,979	X	90.40000% = 12,437,213
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					32,284
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00		32,284		32,284
6142	Current Act 511 Occupation Taxes – Flat Rate			\$225.00	\$0.00		1,075,587		1,075,587
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		24,211		24,211
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							1,132,082		1,132,082
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%		1,712,963		1,712,963
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		187,499		187,499
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							1,900,462		1,900,462
Total Act 511, Current Taxes									3,032,544
Act 511 Tax Limit -->					835,079,332	X	12		10,020,952
					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	<u>Current Real Estate Taxes</u> Schuylkill	41.7600	41.7600	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	\$5.00	\$5.00	0.00%	Yes	5.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$225.00	\$225.00	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%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				

LEA : 129547603 Tamaqua Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,651,035
1200 Special Programs - Elementary / Secondary	8,060,887
1300 Vocational Education	1,365,988
1400 Other Instructional Programs - Elementary / Secondary	182,030
1500 Nonpublic School Programs	13,000
Total Instruction	\$23,272,940
2000 Support Services	
2100 Support Services - Students	1,194,797
2200 Support Services - Instructional Staff	887,690
2300 Support Services - Administration	2,285,456
2400 Support Services - Pupil Health	676,114
2500 Support Services - Business	632,074
2600 Operation and Maintenance of Plant Services	3,683,284
2700 Student Transportation Services	2,020,075
2800 Support Services - Central	7,884
Total Support Services	\$11,387,374
3000 Operation of Non-Instructional Services	
3200 Student Activities	659,370
3300 Community Services	12,645
Total Operation of Non-Instructional Services	\$672,015
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,993,425
5900 Budgetary Reserve	644,272
Total Other Expenditures and Financing Uses	\$2,637,697
Total Estimated Expenditures and Other Financing Uses	\$37,970,026

LEA : 129547603 Tamaqua Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,734,184
200 Personnel Services - Employee Benefits	5,475,753
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	1,038,800
600 Supplies	394,298
Total Regular Programs - Elementary / Secondary	\$13,651,035
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,847,920
200 Personnel Services - Employee Benefits	2,773,342
300 Purchased Professional and Technical Services	677,000
400 Purchased Property Services	18,700
500 Other Purchased Services	1,711,000
600 Supplies	32,500
800 Other Objects	425
Total Special Programs - Elementary / Secondary	\$8,060,887
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	301,416
200 Personnel Services - Employee Benefits	275,984
500 Other Purchased Services	777,588
600 Supplies	1,000
700 Property	10,000
Total Vocational Education	\$1,365,988
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	16,003
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	3,200
600 Supplies	127,327
Total Other Instructional Programs - Elementary / Secondary	\$182,030
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	13,000
Total Nonpublic School Programs	\$13,000
Total Instruction	\$23,272,940
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	628,069
200 Personnel Services - Employee Benefits	547,928
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	2,000
600 Supplies	10,800
Total Support Services - Students	\$1,194,797

LEA : 129547603 Tamaqua Area SD

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	364,694
200 Personnel Services - Employee Benefits	349,020
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	56,526
500 Other Purchased Services	9,000
600 Supplies	70,450
700 Property	25,000
Total Support Services - Instructional Staff	\$887,690
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,159,301
200 Personnel Services - Employee Benefits	809,070
300 Purchased Professional and Technical Services	204,500
400 Purchased Property Services	39,500
500 Other Purchased Services	23,815
600 Supplies	30,770
800 Other Objects	18,500
Total Support Services - Administration	\$2,285,456
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	336,543
200 Personnel Services - Employee Benefits	263,686
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	160
500 Other Purchased Services	550
600 Supplies	69,675
Total Support Services - Pupil Health	\$676,114
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	315,910
200 Personnel Services - Employee Benefits	260,014
400 Purchased Property Services	5,900
500 Other Purchased Services	2,000
600 Supplies	46,000
700 Property	2,000
800 Other Objects	250
Total Support Services - Business	\$632,074
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	949,405
200 Personnel Services - Employee Benefits	1,177,659
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	843,310
500 Other Purchased Services	129,450
600 Supplies	553,760
700 Property	25,000
800 Other Objects	2,700
Total Operation and Maintenance of Plant Services	\$3,683,284

LEA : 129547603 Tamaqua Area SD

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	19,447
200 Personnel Services - Employee Benefits	23,065
500 Other Purchased Services	1,970,063
600 Supplies	7,000
800 Other Objects	500
Total Student Transportation Services	\$2,020,075
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,600
200 Personnel Services - Employee Benefits	284
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	500
600 Supplies	3,500
Total Support Services - Central	\$7,884
Total Support Services	\$11,387,374
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	352,069
200 Personnel Services - Employee Benefits	170,932
300 Purchased Professional and Technical Services	37,285
500 Other Purchased Services	51,134
600 Supplies	40,650
700 Property	150
800 Other Objects	7,150
Total Student Activities	\$659,370
3300 <u>Community Services</u>	
600 Supplies	6,645
800 Other Objects	6,000
Total Community Services	\$12,645
Total Operation of Non-Instructional Services	\$672,015
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,993,425
Total Interfund Transfers - Out	\$1,993,425
5900 <u>Budgetary Reserve</u>	
800 Other Objects	644,272
Total Budgetary Reserve	\$644,272
Total Other Expenditures and Financing Uses	\$2,637,697
TOTAL EXPENDITURES	\$37,970,026

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	13,992,347	12,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,511,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,195,307	1,250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	962,115	980,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	306,577	310,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$17,967,346	\$15,540,000

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		

LEA : 129547603 Tamaqua Area SD

<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	\$17,967,346	\$15,540,000

<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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund		
Public Purpose (Expendable) Trust Fund		
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		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
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		
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 and Other Right To Use 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		

LEA : 129547603 Tamaqua Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
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		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
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		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
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		
Total Other Capital Projects Fund		
Debt Service Fund		
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		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
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		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
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		
Total Child Care Operations Fund		
Other Enterprise Funds		
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		
Total Other Enterprise Funds		
Internal Service Fund		
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		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
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		
Total Private Purpose Trust Fund		
Investment Trust Fund		
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		
Total Investment Trust Fund		
Pension Trust Fund		
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		
Total Pension Trust Fund		
Activity Fund		
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		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
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		
Total Other Agency Fund		
Permanent Fund		
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		
Total Permanent Fund		
Total Long-Term Indebtedness		

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	5,989,000	4,540,000
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	\$5,989,000	\$4,540,000
TOTAL INDEBTEDNESS	\$5,989,000	\$4,540,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,616,100
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,616,100
5900 Budgetary Reserve	644,272
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,260,372