

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

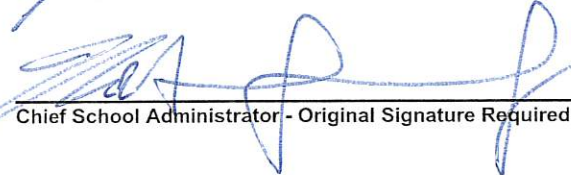
Date of Adoption of the General Fund Budget: 06/12/2023



President of the Board - Original Signature RequiredJune 12, 2023

Date

Secretary of the Board - Original Signature RequiredJune 12, 2023

Date

Chief School Administrator - Original Signature RequiredJune 12, 2023

Date

J. Michael Malay

Contact Person

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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 : Whitehall-Coplay SD	COUNTY : Lehigh	AUN : 121397803
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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.

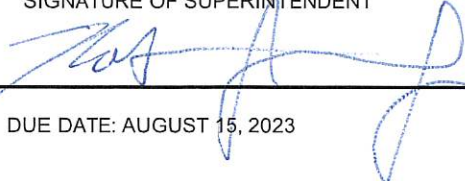
Total Budgeted Expenditures	\$92515919
Ending Unassigned Fund Balance	\$7146720
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.72%

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 June 12, 2023
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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 : Whitehall-Coplay SD	County : Lehigh	AUN Number : 121397803
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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 April 24, 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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	In addition to appropriations, it is a sound management practice to provide for operating contingencies through Budgetary Reserve. Experience indicates that there are certain variables over which control is impossible.
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.	It is a portion of fund balance below 8% of budgeted expenditures in order to gain favorable access to the bond market and for unforeseen expenditures in the 2023-2024 fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	A portion of fund balance is committed for PSERS rate stabilization and Other Post Employment Benefits.

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	4,055,784	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	9,146,720	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$13,202,504</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	57,623,613	
7000 Revenue from State Sources	28,585,281	
8000 Revenue from Federal Sources	4,287,025	
9000 Other Financing Sources	20,000	
Total Estimated Revenues And Other Financing Sources		<u>\$90,515,919</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$103,718,423</u>

LEA : 121397803 Whitehall-Coplay SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	47,952,480
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	48,000
6120 Current Per Capita Taxes, Section 679	68,000
6140 Current Act 511 Taxes - Flat Rate Assessments	133,000
6150 Current Act 511 Taxes - Proportional Assessments	6,075,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,255,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	110,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	761,072
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	270,000
6990 Refunds and Other Miscellaneous Revenue	21,061
REVENUE FROM LOCAL SOURCES	\$57,623,613
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,637,000
7112 Basic Education Funding-Social Security	1,600,000
7160 Tuition for Orphans Subsidy	70,000
7271 Special Education funds for School-Aged Pupils	3,088,000
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	605,041
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	1,486,424
7360 Safe Schools	294,000
7505 Ready to Learn Block Grant	514,816
7820 State Share of Retirement Contributions	7,200,000
REVENUE FROM STATE SOURCES	\$28,585,281
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,180,950
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	162,600
8516 Title III - Language Instruction for English Learners and Immigrant Students	62,675

LEA : 121397803 Whitehall-Coplay SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	73,125
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,500,000
8751 ARP ESSER Learning Loss	172,000
8752 ARP ESSER Summer Programs	28,900
8753 ARP ESSER Afterschool Programs	44,275
8754 ARP ESSER Homeless Children and Youth Funds	8,500
8755 ARP ESSER Emergency Relief for Other Educational Entities	54,000
REVENUE FROM FEDERAL SOURCES	\$4,287,025
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	10,000
OTHER FINANCING SOURCES	\$20,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	90,515,919

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,952,480	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,486,424</u>	
Total Approx. Tax Revenue:	\$49,438,904	
Approx. Tax Levy for Tax Rate Calculation:	\$51,436,924	
	Lehigh	Total

2022-23 Data		
a. Assessed Value	\$2,478,195,200	\$2,478,195,200
b. Real Estate Mills	20.1709	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,311,298,668	\$2,311,298,668
d. Assessed Value	\$2,478,195,200	\$2,478,195,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$49,987,428	\$49,987,428
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$49,987,428	\$49,987,428
(f Total * g)		
i. Base Mills Subject to Index	20.1709	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$51,436,924	\$51,436,924
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	20.7558	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$51,436,924	\$51,436,924
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$49,950,500
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$47,952,480
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,952,480	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,486,424</u>	
Total Approx. Tax Revenue:	\$49,438,904	
Approx. Tax Levy for Tax Rate Calculation:	\$51,436,924	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.2802	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,736,489	\$52,736,489
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	\$10,856.00	
Number of Homestead/Farmstead Properties	6597	6597
Median Assessed Value of Homestead Properties		\$162,600

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$47,952,480
Amount of Tax Relief for Homestead Exclusions	<u>\$1,486,424</u>
Total Approx. Tax Revenue:	\$49,438,904
Approx. Tax Levy for Tax Rate Calculation:	\$51,436,924
	Lehigh
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,486,424	Lowering RE Tax Rate	\$0	\$1,486,424
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,486,424

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 121397803 Whitehall-Coplay SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/13/2023 12:53:27 PM				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>
Lehigh	2,478,195,200	20.7558	51,436,924			96.00000%	
Totals:	2,478,195,200		51,436,924	-	1,486,424 =	49,950,500 X	96.00000% = 47,952,480
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	68,000		
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	68,000	68,000
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	65,000	65,000
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						133,000	133,000
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%	4,425,000	4,425,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	650,000	650,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			1.2500	0.000	1,000,000	1,000,000
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						6,075,000	6,075,000
Total Act 511, Current Taxes							6,208,000
				Act 511 Tax Limit -->	2,311,298,668 X	12	27,735,584
					Market Value	Mills	(511 Limit)

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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>									
	Lehigh	20.1709	20.7558	2.90%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6155	Current Act 511 Business Privilege Taxes	1.2500	1.2500	0.00%	Yes	5.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	39,672,795
1200 Special Programs - Elementary / Secondary	13,638,853
1300 Vocational Education	2,732,599
1400 Other Instructional Programs - Elementary / Secondary	67,927
1500 Nonpublic School Programs	11,625
1600 Adult Education Programs	559,411
Total Instruction	\$56,683,210
2000 Support Services	
2100 Support Services - Students	4,070,619
2200 Support Services - Instructional Staff	3,586,956
2300 Support Services - Administration	4,637,006
2400 Support Services - Pupil Health	1,316,751
2500 Support Services - Business	1,293,991
2600 Operation and Maintenance of Plant Services	7,083,801
2700 Student Transportation Services	4,271,008
2800 Support Services - Central	75,984
2900 Other Support Services	56,308
Total Support Services	\$26,392,424
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,525,102
3300 Community Services	40,500
Total Operation of Non-Instructional Services	\$1,565,602
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,074,683
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$7,874,683
Total Estimated Expenditures and Other Financing Uses	\$92,515,919

LEA : 121397803 Whitehall-Coplay SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,645,300
200 Personnel Services - Employee Benefits	12,850,940
300 Purchased Professional and Technical Services	161,250
400 Purchased Property Services	88,889
500 Other Purchased Services	5,290,500
600 Supplies	1,635,916
Total Regular Programs - Elementary / Secondary	\$39,672,795
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,179,654
200 Personnel Services - Employee Benefits	3,235,724
300 Purchased Professional and Technical Services	4,406,000
500 Other Purchased Services	734,440
600 Supplies	82,435
800 Other Objects	600
Total Special Programs - Elementary / Secondary	\$13,638,853
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,732,599
Total Vocational Education	\$2,732,599
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,990
200 Personnel Services - Employee Benefits	2,512
300 Purchased Professional and Technical Services	38,000
500 Other Purchased Services	6,000
600 Supplies	15,425
Total Other Instructional Programs - Elementary / Secondary	\$67,927
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	8,725
600 Supplies	2,900
Total Nonpublic School Programs	\$11,625
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	555,811
600 Supplies	600
Total Adult Education Programs	\$559,411
Total Instruction	\$56,683,210
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,185,430
200 Personnel Services - Employee Benefits	1,510,440
300 Purchased Professional and Technical Services	346,145
400 Purchased Property Services	3,592

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	3,500
600	Supplies	19,252
800	Other Objects	2,260
Total Support Services - Students		\$4,070,619
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	1,616,032
200	Personnel Services - Employee Benefits	1,091,928
300	Purchased Professional and Technical Services	257,500
400	Purchased Property Services	25,600
500	Other Purchased Services	48,600
600	Supplies	488,796
700	Property	55,000
800	Other Objects	3,500
Total Support Services - Instructional Staff		\$3,586,956
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	2,462,093
200	Personnel Services - Employee Benefits	1,626,058
300	Purchased Professional and Technical Services	370,000
400	Purchased Property Services	550
500	Other Purchased Services	80,250
600	Supplies	42,943
800	Other Objects	55,112
Total Support Services - Administration		\$4,637,006
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	700,252
200	Personnel Services - Employee Benefits	569,559
300	Purchased Professional and Technical Services	5,000
400	Purchased Property Services	500
500	Other Purchased Services	5,200
600	Supplies	36,240
Total Support Services - Pupil Health		\$1,316,751
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	670,796
200	Personnel Services - Employee Benefits	460,433
300	Purchased Professional and Technical Services	112,050
400	Purchased Property Services	7,092
500	Other Purchased Services	9,000
600	Supplies	19,700
800	Other Objects	14,920
Total Support Services - Business		\$1,293,991
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,994,217
200	Personnel Services - Employee Benefits	1,461,112
300	Purchased Professional and Technical Services	341,600
400	Purchased Property Services	1,556,907

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	267,300
600 Supplies	1,410,165
700 Property	52,500
Total Operation and Maintenance of Plant Services	\$7,083,801
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,861,384
200 Personnel Services - Employee Benefits	909,917
300 Purchased Professional and Technical Services	33,865
400 Purchased Property Services	23,892
500 Other Purchased Services	724,000
600 Supplies	509,200
700 Property	208,500
800 Other Objects	250
Total Student Transportation Services	\$4,271,008
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	17,427
200 Personnel Services - Employee Benefits	7,537
300 Purchased Professional and Technical Services	39,620
500 Other Purchased Services	1,400
600 Supplies	10,000
Total Support Services - Central	\$75,984
2900 <u>Other Support Services</u>	
500 Other Purchased Services	56,308
Total Other Support Services	\$56,308
Total Support Services	\$26,392,424
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	714,973
200 Personnel Services - Employee Benefits	372,875
300 Purchased Professional and Technical Services	124,758
400 Purchased Property Services	15,293
500 Other Purchased Services	109,050
600 Supplies	161,033
700 Property	7,500
800 Other Objects	19,620
Total Student Activities	\$1,525,102
3300 <u>Community Services</u>	
500 Other Purchased Services	32,000
600 Supplies	8,500
Total Community Services	\$40,500
Total Operation of Non-Instructional Services	\$1,565,602
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

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<u>Description</u>		<u>Amount</u>
800	Other Objects	4,129,683
900	Other Uses of Funds	2,945,000
Total Debt Service / Other Expenditures and Financing Uses		\$7,074,683
5900 <u>Budgetary Reserve</u>		
800	Other Objects	800,000
Total Budgetary Reserve		\$800,000
Total Other Expenditures and Financing Uses		\$7,874,683
TOTAL EXPENDITURES		\$92,515,919

LEA : 121397803 Whitehall-Coplay SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	18,000,000	17,000,000
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	500,000	500,000
Other Capital Projects Fund	10,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
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	\$29,000,000	\$18,000,000

<u>Long-Term Investments</u>	<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		

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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	\$29,000,000	\$18,000,000

LEA : 121397803 Whitehall-Coplay SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	98,625,000	105,675,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,600,000	1,600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	11,000,000	11,000,000
0599 Other Noncurrent Liabilities	98,000,000	98,000,000
Total General Fund	\$209,225,000	\$216,275,000
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		

<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	\$209,225,000	\$216,275,000

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<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$209,225,000	\$216,275,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,055,784
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,146,720
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,202,504
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,002,504