

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

June 14, 2021

Date



Secretary of the Board - Original Signature Required

June 14, 2021

Date



Chief School Administrator - Original Signature Required

June 14, 2021

Date

J Michael Malay

(610)439-1431 Extn :1025

Contact Person

Telephone Extension

malaym@whitehallcoplay.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Whitehall-Coplay SD	COUNTY : Lehigh	AUN : 121397803
--	--------------------	--------------------

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 2021-2022 (compared to 2020-2021)? Yes
No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$83621499
Ending Unassigned Fund Balance	\$6351554
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.59%

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 14, 2021
---------------------------------	-----------------------

DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Whitehall-Coplay SD	County : Lehigh	AUN Number : 121397803
--	---------------------------	----------------------------------

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 May 10, 2021
---	-----------------------------

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 2021-2022 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.

<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	1,781,093
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,351,554
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,132,647</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	53,581,053
7000 Revenue from State Sources	22,081,815
8000 Revenue from Federal Sources	5,948,631
9000 Other Financing Sources	10,000
Total Estimated Revenues And Other Financing Sources	<u>\$81,621,499</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$91,754,146</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	45,298,932
6112 Interim Real Estate Taxes	125,000
6113 Public Utility Realty Taxes	45,000
6120 Current Per Capita Taxes, Section 679	68,000
6140 Current Act 511 Taxes - Flat Rate Assessments	128,000
6150 Current Act 511 Taxes - Proportional Assessments	5,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,150,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	105,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	817,169
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	85,000
6940 Tuition from Patrons	244,000
6990 Refunds and Other Miscellaneous Revenue	34,952
REVENUE FROM LOCAL SOURCES	\$53,581,053
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,436,240
7112 Basic Education Funding-Social Security	1,400,000
7160 Tuition for Orphans Subsidy	70,000
7271 Special Education funds for School-Aged Pupils	2,207,667
7311 Pupil Transportation Subsidy	950,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	529,824
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	1,183,268
7505 Ready to Learn Block Grant	514,816
7820 State Share of Retirement Contributions	6,700,000
REVENUE FROM STATE SOURCES	\$22,081,815
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	961,922
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	141,896
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	62,610
8517 NCLB, Title IV - 21st Century Schools	75,207
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,800,000

Amount

REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,906,996
REVENUE FROM FEDERAL SOURCES	\$5,948,631
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	10,000
OTHER FINANCING SOURCES	\$10,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	81,621,499

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$45,298,932
Amount of Tax Relief for Homestead Exclusions	<u>\$1,183,268</u>
Total Approx. Tax Revenue:	\$46,482,200
Approx. Tax Levy for Tax Rate Calculation:	\$48,369,656

Lehigh

Total

2020-21 Data		
a. Assessed Value	\$2,452,312,600	\$2,452,312,600
b. Real Estate Mills	18.8809	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$2,208,309,540	\$2,208,309,540
d. Assessed Value	\$2,475,202,000	\$2,475,202,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$46,301,869	\$46,301,869
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$46,301,869	\$46,301,869
(f Total * g)		
i. Base Mills Subject to Index	18.8809	
(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	\$48,369,656	\$48,369,656
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	19.5417	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$48,369,655	\$48,369,655
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$47,186,387
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$45,298,932
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$45,298,932	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,183,268</u>	
Total Approx. Tax Revenue:	\$46,482,200	
Approx. Tax Levy for Tax Rate Calculation:	\$48,369,656	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.6361	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$48,603,314	\$48,603,314
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	\$8,868.00	
Number of Homestead/Farmstead Properties	6829	6829
Median Assessed Value of Homestead Properties		\$162,150

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$45,298,932
Amount of Tax Relief for Homestead Exclusions	<u>\$1,183,268</u>
Total Approx. Tax Revenue:	\$46,482,200
Approx. Tax Levy for Tax Rate Calculation:	\$48,369,656
	Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,183,268	Lowering RE Tax Rate	\$0	\$1,183,268
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,183,268

CODE

6111 Current Real Estate Taxes

<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	2,475,202,000	19.5417	48,369,655			96.00000%	
Totals:	2,475,202,000		48,369,655	- 1,183,268	= 47,186,387	X 96.00000%	= 45,298,932

	<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>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	68,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	60,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes-- Flat Rate Assessments			128,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,800,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	600,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.2500	0.0000	1,000,000
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0
Total Current Act 511 Taxes-- Proportional Assessments			5,400,000
Total Act 511, Current Taxes			5,528,000
Act 511 Tax Limit -->		2,208,309,540 X	12
		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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Lehigh	18.8809	19.5417	3.50%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
6144	Current Act 511 Trailer Taxes					4.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes-- Proportional Assessments</u>					4.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6152	Current Act 511 Occupation Taxes					4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6154	Current Act 511 Amusement Taxes					4.0%				
6155	Current Act 511 Business Privilege Taxes	1.2500	1.2500	0.00%	Yes	4.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.0%				
6157	Current Act 511 Mercantile Taxes					4.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,467,544
1200 Special Programs - Elementary / Secondary	13,435,488
1300 Vocational Education	2,405,493
1400 Other Instructional Programs - Elementary / Secondary	343,978
1500 Nonpublic School Programs	57,511
1600 Adult Education Programs	541,626
Total Instruction	\$53,251,640
2000 Support Services	
2100 Support Services - Students	3,409,118
2200 Support Services - Instructional Staff	3,020,768
2300 Support Services - Administration	4,110,288
2400 Support Services - Pupil Health	904,218
2500 Support Services - Business	1,084,442
2600 Operation and Maintenance of Plant Services	5,850,495
2700 Student Transportation Services	4,133,126
2800 Support Services - Central	17,545
2900 Other Support Services	58,159
Total Support Services	\$22,588,159
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,367,260
3300 Community Services	2,909
Total Operation of Non-Instructional Services	\$1,370,169
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,611,531
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$6,411,531
Total Estimated Expenditures and Other Financing Uses	\$83,621,499

2021-2022 Final General Fund Budget

LEA : 121397803 Whitehall-Coplay SD

Printed 6/15/2021 1:51:37 PM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,636,193
200 Personnel Services - Employee Benefits	11,596,634
300 Purchased Professional and Technical Services	262,650
400 Purchased Property Services	122,136
500 Other Purchased Services	3,980,300
600 Supplies	1,248,044
700 Property	620,087
800 Other Objects	1,500
Total Regular Programs - Elementary / Secondary	\$36,467,544
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,857,052
200 Personnel Services - Employee Benefits	2,953,897
300 Purchased Professional and Technical Services	5,041,338
500 Other Purchased Services	395,550
600 Supplies	187,051
800 Other Objects	600
Total Special Programs - Elementary / Secondary	\$13,435,488
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,405,493
Total Vocational Education	\$2,405,493
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	254,200
200 Personnel Services - Employee Benefits	83,778
500 Other Purchased Services	6,000
Total Other Instructional Programs - Elementary / Secondary	\$343,978
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	35,745
300 Purchased Professional and Technical Services	14,420
500 Other Purchased Services	250
600 Supplies	1,250
700 Property	5,846
Total Nonpublic School Programs	\$57,511
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	867
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	535,159
600 Supplies	600
Total Adult Education Programs	\$541,626
Total Instruction	\$53,251,640
2000 Support Services	

2021-2022 Final General Fund Budget

LEA : 121397803 Whitehall-Coplay SD

Printed 6/15/2021 1:51:37 PM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	1,823,218
200 Personnel Services - Employee Benefits	1,236,588
300 Purchased Professional and Technical Services	66,100
400 Purchased Property Services	4,885
500 Other Purchased Services	3,500
600 Supplies	272,147
800 Other Objects	2,680
Total Support Services - Students	\$3,409,118
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,478,564
200 Personnel Services - Employee Benefits	1,141,497
300 Purchased Professional and Technical Services	175,359
400 Purchased Property Services	700
500 Other Purchased Services	3,800
600 Supplies	200,318
700 Property	20,000
800 Other Objects	530
Total Support Services - Instructional Staff	\$3,020,768
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,237,187
200 Personnel Services - Employee Benefits	1,373,792
300 Purchased Professional and Technical Services	352,600
400 Purchased Property Services	550
500 Other Purchased Services	85,050
600 Supplies	33,970
800 Other Objects	27,139
Total Support Services - Administration	\$4,110,288
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	507,860
200 Personnel Services - Employee Benefits	354,658
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	500
500 Other Purchased Services	5,200
600 Supplies	31,000
Total Support Services - Pupil Health	\$904,218
2500 Support Services - Business	
100 Personnel Services - Salaries	546,137
200 Personnel Services - Employee Benefits	377,300
300 Purchased Professional and Technical Services	106,700
400 Purchased Property Services	8,385
500 Other Purchased Services	9,000
600 Supplies	22,000
800 Other Objects	14,920
Total Support Services - Business	\$1,084,442

2021-2022 Final General Fund Budget

LEA : 121397803 Whitehall-Coplay SD

Printed 6/15/2021 1:51:37 PM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,652,355
200 Personnel Services - Employee Benefits	1,168,845
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	1,761,195
500 Other Purchased Services	251,300
600 Supplies	851,800
700 Property	15,000
Total Operation and Maintenance of Plant Services	\$5,850,495
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,716,848
200 Personnel Services - Employee Benefits	822,143
300 Purchased Professional and Technical Services	46,250
400 Purchased Property Services	25,185
500 Other Purchased Services	669,250
600 Supplies	353,200
700 Property	500,000
800 Other Objects	250
Total Student Transportation Services	\$4,133,126
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	16,145
500 Other Purchased Services	1,400
Total Support Services - Central	\$17,545
2900 <u>Other Support Services</u>	
500 Other Purchased Services	58,159
Total Other Support Services	\$58,159
Total Support Services	\$22,588,159
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	642,748
200 Personnel Services - Employee Benefits	336,441
300 Purchased Professional and Technical Services	135,345
400 Purchased Property Services	16,731
500 Other Purchased Services	109,065
600 Supplies	100,495
700 Property	5,000
800 Other Objects	21,435
Total Student Activities	\$1,367,260
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,700
200 Personnel Services - Employee Benefits	209
Total Community Services	\$2,909
Total Operation of Non-Instructional Services	\$1,370,169

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,051,531
900 Other Uses of Funds	2,560,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,611,531
5900 <u>Budgetary Reserve</u>	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$6,411,531
TOTAL EXPENDITURES	\$83,621,499

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	12,000,000	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	900,000	700,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	170,000	170,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$13,470,000	\$13,270,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 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

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$13,470,000** **\$13,270,000**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	76,875,000	74,315,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,500,000	1,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,000,000	10,000,000
0599 Other Noncurrent Liabilities	103,400,000	103,000,000

Total General Fund	\$191,775,000	\$188,815,000
---------------------------	----------------------	----------------------

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		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 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

2021-2022 Final General Fund Budget

LEA : 121397803 Whitehall-Coplay SD

Printed 6/15/2021 1:51:41 PM

Page - 3 of 6

Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 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	\$191,775,000	\$188,815,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$191,775,000	\$188,815,000
---------------------------	----------------------	----------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,781,093
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,351,554
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,132,647
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,932,647