

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2020



President of the Board - Original Signature Required

6/8/20


Date



Secretary of the Board - Original Signature Required

6/8/20

Date



Chief School Administrator - Original Signature Required

6/8/20

Date

J Michael Malay

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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2020-2021 (compared to 2019-2020)? Yes No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$76577795
Ending Unassigned Fund Balance	\$2523298
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.3%

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 6/8/20
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 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 May 4, 2020
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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 2020-2021 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	3,399,900	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	6,287,877	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,687,777</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	49,285,150	
7000 Revenue from State Sources	21,273,924	
8000 Revenue from Federal Sources	2,494,142	
9000 Other Financing Sources	10,000	
Total Estimated Revenues And Other Financing Sources		<u>\$73,063,216</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$82,750,993</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	41,961,395
6112 Interim Real Estate Taxes	60,000
6113 Public Utility Realty Taxes	45,000
6120 Current Per Capita Taxes, Section 679	60,000
6140 Current Act 511 Taxes - Flat Rate Assessments	120,000
6150 Current Act 511 Taxes - Proportional Assessments	4,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,095,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	816,049
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	244,000
6990 Refunds and Other Miscellaneous Revenue	38,706
REVENUE FROM LOCAL SOURCES	\$49,285,150
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,436,319
7112 Basic Education Funding-Social Security	1,295,000
7160 Tuition for Orphans Subsidy	70,000
7271 Special Education funds for School-Aged Pupils	2,194,770
7311 Pupil Transportation Subsidy	950,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	520,930
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	1,182,089
7505 Ready to Learn Block Grant	514,816
7820 State Share of Retirement Contributions	6,020,000
REVENUE FROM STATE SOURCES	\$21,273,924
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	976,309
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	143,766
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	57,559
8517 NCLB, Title IV - 21st Century Schools	75,207
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	426,807

Amount

REVENUE FROM FEDERAL SOURCES	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	814,494
REVENUE FROM FEDERAL SOURCES	\$2,494,142
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	73,063,216

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,961,395	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,182,089</u>	
Total Approx. Tax Revenue:	\$43,143,484	
Approx. Tax Levy for Tax Rate Calculation:	\$46,301,869	
	Lehigh	Total

2019-20 Data		
a. Assessed Value	\$2,443,688,500	\$2,443,688,500
b. Real Estate Mills	18.0679	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$2,200,303,214	\$2,200,303,214
d. Assessed Value	\$2,452,312,600	\$2,452,312,600
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations		
f. 2019-20 Tax Levy	\$44,152,319	\$44,152,319
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$44,152,319	\$44,152,319
(f Total * g)		
i. Base Mills Subject to Index	18.0679	
(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	\$46,301,869	\$46,301,869
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	18.8809	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$46,301,869	\$46,301,869
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,119,780
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$41,961,395
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$41,961,395		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,182,089</u>		
Total Approx. Tax Revenue:	\$43,143,484		
Approx. Tax Levy for Tax Rate Calculation:	\$46,301,869		
	Lehigh		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	18.6822		
q. Mills In Excess of Index (if l > p), (l - p))	0.1987		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$45,814,594		\$45,814,594
IV. s. Millage Rate within Index? (If l > p Then No)	No		
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$487,275		\$487,275
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$453,166		\$453,166

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$9,144.00		
Number of Homestead/Farmstead Properties	6847		6847
Median Assessed Value of Homestead Properties			\$160,700

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$41,961,395
Amount of Tax Relief for Homestead Exclusions	<u>\$1,182,089</u>
Total Approx. Tax Revenue:	\$43,143,484
Approx. Tax Levy for Tax Rate Calculation:	\$46,301,869
	Lehigh
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,182,089	Lowering RE Tax Rate	\$0	\$1,182,089
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,182,089

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	2,452,312,600	18.8809	46,301,869			93.00000%	
Totals:	2,452,312,600		46,301,869	- 1,182,089	= 45,119,780	X 93.00000%	= 41,961,395

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		60,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	60,000
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 120,000 120,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,000,000	3,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.2500	0.000	1,100,000	1,100,000
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 4,600,000 4,600,000

Total Act 511, Current Taxes 4,720,000

Act 511 Tax Limit -->	2,200,303,214	X	12	26,403,639
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u> Lehigh	18.0679	18.8809	4.50%	No	3.4%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
6155	Current Act 511 Business Privilege Taxes	1.2500	1.2500	0.00%	Yes	3.4%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,523,828
1200 Special Programs - Elementary / Secondary	12,345,220
1300 Vocational Education	2,174,603
1400 Other Instructional Programs - Elementary / Secondary	47,791
1500 Nonpublic School Programs	88,102
1600 Adult Education Programs	536,965
Total Instruction	\$48,716,509
2000 Support Services	
2100 Support Services - Students	3,206,155
2200 Support Services - Instructional Staff	2,730,268
2300 Support Services - Administration	3,919,489
2400 Support Services - Pupil Health	792,015
2500 Support Services - Business	951,850
2600 Operation and Maintenance of Plant Services	5,404,631
2700 Student Transportation Services	3,474,710
2800 Support Services - Central	16,045
2900 Other Support Services	57,091
Total Support Services	\$20,552,254
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,283,652
3300 Community Services	12,337
Total Operation of Non-Instructional Services	\$1,295,989
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	80,000
Total Facilities Acquisition, Construction and Improvement Services	\$80,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,133,043
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$5,933,043
Total Estimated Expenditures and Other Financing Uses	\$76,577,795

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,599,985
200 Personnel Services - Employee Benefits	10,423,510
300 Purchased Professional and Technical Services	261,350
400 Purchased Property Services	124,329
500 Other Purchased Services	3,720,250
600 Supplies	917,904
700 Property	475,000
800 Other Objects	1,500
Total Regular Programs - Elementary / Secondary	\$33,523,828
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,473,929
200 Personnel Services - Employee Benefits	2,664,811
300 Purchased Professional and Technical Services	4,765,036
500 Other Purchased Services	356,050
600 Supplies	84,794
800 Other Objects	600
Total Special Programs - Elementary / Secondary	\$12,345,220
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,174,603
Total Vocational Education	\$2,174,603
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	8,591
500 Other Purchased Services	6,000
600 Supplies	13,200
Total Other Instructional Programs - Elementary / Secondary	\$47,791
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	35,022
200 Personnel Services - Employee Benefits	3,529
300 Purchased Professional and Technical Services	11,000
600 Supplies	38,551
Total Nonpublic School Programs	\$88,102
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	859
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	530,506
600 Supplies	600
Total Adult Education Programs	\$536,965
Total Instruction	\$48,716,509
2000 Support Services	

2020-2021 Final General Fund Budget

LEA : 121397803 Whitehall-Coplay SD

Printed 6/23/2020 10:53:40 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	1,862,600
200 Personnel Services - Employee Benefits	1,199,993
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	4,885
500 Other Purchased Services	3,550
600 Supplies	72,747
800 Other Objects	2,380
Total Support Services - Students	\$3,206,155
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,327,046
200 Personnel Services - Employee Benefits	1,036,321
300 Purchased Professional and Technical Services	180,934
400 Purchased Property Services	700
500 Other Purchased Services	4,205
600 Supplies	157,732
700 Property	22,800
800 Other Objects	530
Total Support Services - Instructional Staff	\$2,730,268
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,107,981
200 Personnel Services - Employee Benefits	1,294,899
300 Purchased Professional and Technical Services	367,400
400 Purchased Property Services	550
500 Other Purchased Services	87,600
600 Supplies	33,970
800 Other Objects	27,089
Total Support Services - Administration	\$3,919,489
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	432,957
200 Personnel Services - Employee Benefits	317,358
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	\$792,015
2500 Support Services - Business	
100 Personnel Services - Salaries	485,155
200 Personnel Services - Employee Benefits	314,390
300 Purchased Professional and Technical Services	98,000
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	\$951,850

2020-2021 Final General Fund Budget

LEA : 121397803 Whitehall-Coplay SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,568,575
200 Personnel Services - Employee Benefits	1,155,090
300 Purchased Professional and Technical Services	131,000
400 Purchased Property Services	1,367,175
500 Other Purchased Services	228,091
600 Supplies	909,700
700 Property	45,000
Total Operation and Maintenance of Plant Services	\$5,404,631
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,673,192
200 Personnel Services - Employee Benefits	806,998
300 Purchased Professional and Technical Services	18,835
400 Purchased Property Services	25,185
500 Other Purchased Services	614,250
600 Supplies	320,200
700 Property	15,800
800 Other Objects	250
Total Student Transportation Services	\$3,474,710
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	14,645
500 Other Purchased Services	1,400
Total Support Services - Central	\$16,045
2900 <u>Other Support Services</u>	
500 Other Purchased Services	57,091
Total Other Support Services	\$57,091
Total Support Services	\$20,552,254
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	633,675
200 Personnel Services - Employee Benefits	345,026
300 Purchased Professional and Technical Services	90,955
400 Purchased Property Services	16,731
500 Other Purchased Services	95,865
600 Supplies	74,965
700 Property	5,000
800 Other Objects	21,435
Total Student Activities	\$1,283,652
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,700
200 Personnel Services - Employee Benefits	1,137
600 Supplies	8,500

<u>Description</u>	<u>Amount</u>
Total Community Services	\$12,337
Total Operation of Non-Instructional Services	\$1,295,989
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	80,000
Total Facilities Acquisition, Construction and Improvement Services	\$80,000
Total Facilities Acquisition, Construction and Improvement Services	\$80,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,918,043
900 Other Uses of Funds	3,215,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,133,043
5900 <u>Budgetary Reserve</u>	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$5,933,043
TOTAL EXPENDITURES	\$76,577,795

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	11,000,000	10,000,000
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	900,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	700,000	700,000
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	170,000	170,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,940,000	\$11,940,000

Long-Term Investments

06/30/2020 Estimate

06/30/2021 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

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$12,940,000	\$11,940,000
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2020-2021 Final General Fund Budget

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Page - 1 of 6

Long-Term Indebtedness**06/30/2020 Estimate****06/30/2021 Projection****General Fund**

0510 Bonds Payable	66,820,000	83,600,000
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)	5,900,000	5,900,000
0599 Other Noncurrent Liabilities	101,000,000	101,000,000

Total General Fund**\$175,220,000****\$192,000,000****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		

2020-2021 Final General Fund Budget

LEA : 121397803 Whitehall-Coplay SD

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Page - 2 of 6

Long-Term Indebtedness**06/30/2020 Estimate****06/30/2021 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

2020-2021 Final General Fund Budget

LEA : 121397803 Whitehall-Coplay SD

Printed 6/23/2020 10:53:41 AM

Page - 3 of 6

Long-Term Indebtedness**06/30/2020 Estimate****06/30/2021 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

06/30/2020 Estimate

06/30/2021 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

06/30/2020 Estimate

06/30/2021 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	\$175,220,000	\$192,000,000

Short-Term Payables

06/30/2020 Estimate

06/30/2021 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	\$175,220,000	\$192,000,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,399,900
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,773,298
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,173,198
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,973,198