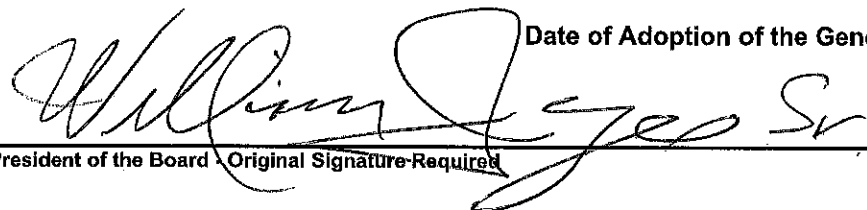


FINAL GENERAL FUND BUDGET

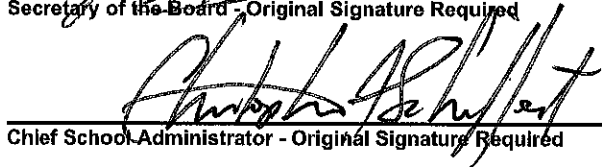
Fiscal Year 2025-2026

General Fund Budget ApprovalDate of Adoption of the General Fund Budget: JUNE 9, 2025

President of the Board - Original Signature Required

6/9/25
Date

Secretary of the Board - Original Signature Required

June 9, 2025
Date

Chief School Administrator - Original Signature Required

June 9, 2025
Date

J. Michael Malay

Contact Person

(610)439-1431

Extn : 1025

Telephone

Extension

malaym@whitehallcoplay.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2025-2026 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 2025-2026 (compared to 2024-2025)?

Yes ☒

No ☐

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$101451787
Ending Unassigned Fund Balance	\$7256819
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.15%

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 9, 2025
---------------------------------	----------------------

DUE DATE: AUGUST 15, 2025

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

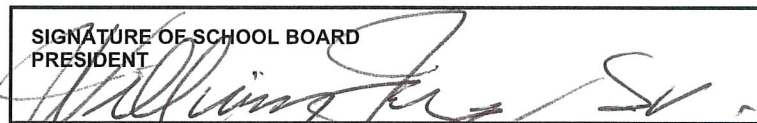
24 PS 6-687(a)(1)

(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 28, 2025
--	-------------------------------

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 2025-2026 fiscal year.

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		
0840 Assigned Fund Balance	855,156	
0850 Unassigned Fund Balance	9,188,393	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,043,549</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	61,995,234	
7000 Revenue from State Sources	35,149,430	
8000 Revenue from Federal Sources	1,490,393	
9000 Other Financing Sources	30,000	
Total Estimated Revenues And Other Financing Sources		<u>\$98,665,057</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$108,708,606</u>

LEA : 121397803 Whitehall-Coplay SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	50,777,227
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	49,000
6120 Current Per Capita Taxes, Section 679	67,000
6140 Current Act 511 Taxes - Flat Rate Assessments	131,000
6150 Current Act 511 Taxes - Proportional Assessments	6,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,272,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	95,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	880,141
6910 Rentals	168,866
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	220,000
6990 Refunds and Other Miscellaneous Revenue	35,000
REVENUE FROM LOCAL SOURCES	\$61,995,234
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,143,773
7160 Tuition for Orphans Subsidy	80,000
7170 School Improvement Grants	3,256,443
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	557,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	2,049,837
7360 Safe Schools	200,000
7531 Ready to Learn-Foundation	2,593,578
7532 Ready to Learn-Adequacy Supplement	1,578,799
7810 State Share of Social Security and Medicare Taxes	1,750,000
7820 State Share of Retirement Contributions	7,800,000
REVENUE FROM STATE SOURCES	\$35,149,430
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,175,189
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	159,470

2025-2026 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 121397803 Whitehall-Coplay SD		
Printed 6/10/2025 3:40:06 PM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8516 Title III - Language Instruction for English Learners and Immigrant Students	66,094	
8517 Title IV - 21st Century Schools	89,640	
REVENUE FROM FEDERAL SOURCES	\$1,490,393	
OTHER FINANCING SOURCES		
9400 Sale of or Compensation for Loss of Fixed Assets	20,000	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	10,000	
OTHER FINANCING SOURCES	\$30,000	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	98,665,057	

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$50,777,227	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,049,837</u>	
Total Approx. Tax Revenue:	\$52,827,064	
Approx. Tax Levy for Tax Rate Calculation:	\$54,942,782	
	Lehigh	Total
2024-25 Data		
a. Assessed Value	\$2,411,234,860	\$2,411,234,860
b. Real Estate Mills	21.6898	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$2,515,509,873	\$2,515,509,873
d. Assessed Value	\$2,421,720,400	\$2,421,720,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$52,299,202	\$52,299,202
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2024-25 Tax Levy	\$52,299,202	\$52,299,202
(f Total * g)		
i. Base Mills Subject to Index	21.6898	
(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	\$54,942,782	\$54,942,782
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	22.6875	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$54,942,782	\$54,942,782
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$52,892,945
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$50,777,227
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$50,777,227	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,049,837</u>	
Total Approx. Tax Revenue:	\$52,827,064	
Approx. Tax Levy for Tax Rate Calculation:	\$54,942,782	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.8393	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$55,310,399	\$55,310,399
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	\$13,918.00	
Number of Homestead/Farmstead Properties	6492	6492
Median Assessed Value of Homestead Properties		\$163,300

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$50,777,227
Amount of Tax Relief for Homestead Exclusions	<u>\$2,049,837</u>
Total Approx. Tax Revenue:	\$52,827,064
Approx. Tax Levy for Tax Rate Calculation:	\$54,942,782
	Lehigh
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,049,837	Lowering RE Tax Rate	\$0	\$2,049,837
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,049,837

2025-2026 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 6/10/2025 3:40:09 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	2,421,720,400	22.6875	54,942,782			96.00000%	
Totals:	2,421,720,400		54,942,782	- 2,049,837	= 52,892,945	X 96.00000%	= 50,777,227
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	67,000		
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	67,000	67,000
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	64,000	64,000
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						131,000	131,000
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%	5,000,000	5,000,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	650,000	650,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			1.25000	0.000	1,250,000	1,250,000
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						6,900,000	6,900,000
Total Act 511, Current Taxes							7,031,000
Act 511 Tax Limit -->				2,515,509,873	X	12	30,186,118
				Market Value		Mills	(511 Limit)

LEA : 121397803 Whitehall-Coplay SD

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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	21.6898	22.6875	4.60%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6155	Current Act 511 Business Privilege Taxes	1.25000	1.25000	0.00%	Yes	5.3%				

LEA : 121397803 Whitehall-Coplay SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	44,492,858
1200 Special Programs - Elementary / Secondary	15,012,182
1300 Vocational Education	2,939,104
1500 Nonpublic School Programs	11,100
1600 Adult Education Programs	546,868
Total Instruction	\$63,002,112
2000 Support Services	
2100 Support Services - Students	4,147,103
2200 Support Services - Instructional Staff	3,754,645
2300 Support Services - Administration	5,336,646
2400 Support Services - Pupil Health	1,344,131
2500 Support Services - Business	1,287,790
2600 Operation and Maintenance of Plant Services	7,264,923
2700 Student Transportation Services	4,345,378
2800 Support Services - Central	457,742
2900 Other Support Services	54,322
Total Support Services	\$27,992,680
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,624,009
Total Operation of Non-Instructional Services	\$1,624,009
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,032,986
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$8,832,986
Total Estimated Expenditures and Other Financing Uses	\$101,451,787

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	22,235,713
200 Personnel Services - Employee Benefits	14,132,966
300 Purchased Professional and Technical Services	212,904
400 Purchased Property Services	84,139
500 Other Purchased Services	6,624,000
600 Supplies	1,202,986
800 Other Objects	150
Total Regular Programs - Elementary / Secondary	\$44,492,858
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,396,925
200 Personnel Services - Employee Benefits	3,428,907
300 Purchased Professional and Technical Services	5,191,850
500 Other Purchased Services	840,500
600 Supplies	151,500
800 Other Objects	2,500
Total Special Programs - Elementary / Secondary	\$15,012,182
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,939,104
Total Vocational Education	\$2,939,104
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	1,000
600 Supplies	6,100
Total Nonpublic School Programs	\$11,100
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	546,868
Total Adult Education Programs	\$546,868
Total Instruction	\$63,002,112
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,303,207
200 Personnel Services - Employee Benefits	1,684,994
300 Purchased Professional and Technical Services	134,855
400 Purchased Property Services	3,592
600 Supplies	19,939
800 Other Objects	516
Total Support Services - Students	\$4,147,103
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,459,569
200 Personnel Services - Employee Benefits	1,297,286
300 Purchased Professional and Technical Services	177,260

LEA : 121397803 Whitehall-Coplay SD

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	25,000
500	Other Purchased Services	87,100
600	Supplies	535,430
700	Property	170,000
800	Other Objects	3,000
Total Support Services - Instructional Staff		\$3,754,645
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	2,743,638
200	Personnel Services - Employee Benefits	1,979,883
300	Purchased Professional and Technical Services	437,000
400	Purchased Property Services	550
500	Other Purchased Services	63,725
600	Supplies	51,550
800	Other Objects	60,300
Total Support Services - Administration		\$5,336,646
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	694,282
200	Personnel Services - Employee Benefits	601,849
300	Purchased Professional and Technical Services	5,000
400	Purchased Property Services	500
500	Other Purchased Services	5,200
600	Supplies	37,300
Total Support Services - Pupil Health		\$1,344,131
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	642,044
200	Personnel Services - Employee Benefits	473,909
300	Purchased Professional and Technical Services	132,525
400	Purchased Property Services	7,092
500	Other Purchased Services	9,000
600	Supplies	12,000
800	Other Objects	11,220
Total Support Services - Business		\$1,287,790
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	2,066,503
200	Personnel Services - Employee Benefits	1,635,328
300	Purchased Professional and Technical Services	205,000
400	Purchased Property Services	1,516,871
500	Other Purchased Services	273,000
600	Supplies	1,483,221
700	Property	85,000
Total Operation and Maintenance of Plant Services		\$7,264,923
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	1,902,807
200	Personnel Services - Employee Benefits	918,979
300	Purchased Professional and Technical Services	52,230

LEA : 121397803 Whitehall-Coplay SD

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	22,092
500 Other Purchased Services	1,053,750
600 Supplies	389,270
700 Property	6,000
800 Other Objects	250
Total Student Transportation Services	\$4,345,378
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	236,920
200 Personnel Services - Employee Benefits	190,512
300 Purchased Professional and Technical Services	29,110
500 Other Purchased Services	1,200
Total Support Services - Central	\$457,742
2900 <u>Other Support Services</u>	
500 Other Purchased Services	54,322
Total Other Support Services	\$54,322
Total Support Services	\$27,992,680
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	722,141
200 Personnel Services - Employee Benefits	383,599
300 Purchased Professional and Technical Services	131,008
400 Purchased Property Services	59,876
500 Other Purchased Services	136,393
600 Supplies	162,938
700 Property	7,887
800 Other Objects	20,167
Total Student Activities	\$1,624,009
Total Operation of Non-Instructional Services	\$1,624,009
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,442,986
900 Other Uses of Funds	3,590,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,032,986
5900 <u>Budgetary Reserve</u>	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$8,832,986
TOTAL EXPENDITURES	\$101,451,787

LEA : 121397803 Whitehall-Coplay SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	12,000,000	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		
Other Capital Projects Fund	5,000,000	1,000,000
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	\$17,500,000	\$11,500,000

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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		

LEA : 121397803 Whitehall-Coplay SD

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$17,500,000	\$11,500,000

LEA : 121397803 Whitehall-Coplay SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	117,000,000	113,700,000
0520 Extended-Term Financing Agreements Payable	100,000	50,000
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	110,000,000	110,000,000
Total General Fund	\$239,700,000	\$236,350,000
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>06/30/2025 Estimate</u>	<u>06/30/2026 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>06/30/2025 Estimate</u>	<u>06/30/2026 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>06/30/2025 Estimate</u>	<u>06/30/2026 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		

LEA : 121397803 Whitehall-Coplay SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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	\$239,700,000	\$236,350,000

LEA : 121397803 Whitehall-Coplay SD

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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	\$239,700,000	\$236,350,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,256,819
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,256,819
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,056,819