

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 :	County :	AUN Number :
South Williamsport Area SD	Lycoming	117416103

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
	5/22/2023

DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Williamsport Area SD	COUNTY : Lycoming	AUN : 117416103
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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	\$23437500
Ending Unassigned Fund Balance	\$1589816
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.78%

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 6/19/23
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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 : South Williamsport Area SD	County : Lycoming	AUN Number : 117416103
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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.

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SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/22/2023
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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>
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$248,834.00</div> <div>Function 2200, Object 200: \$258,560.00</div>	Object 200 includes health insurance costs for retirees. As such, they do not have any expense under object 100.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Prudent fiscal management.
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.	Prudent fiscal management.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Prudent fiscal management.

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	2,100,000
0850 Unassigned Fund Balance	1,589,816
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,689,816</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,558,241
7000 Revenue from State Sources	11,125,745
8000 Revenue from Federal Sources	2,320,445
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,004,431</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$26,694,247</u>

LEA : 117416103     South Williamsport Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	6,118,587
6113 Public Utility Realty Taxes	8,000
6114 Payments in Lieu of Current Taxes - State / Local	22,095
6150 Current Act 511 Taxes - Proportional Assessments	2,560,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	33,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	213,659
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	4,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$9,558,241</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,675,587
7112 Basic Education Funding-Social Security	399,399
7271 Special Education funds for School-Aged Pupils	956,866
7311 Pupil Transportation Subsidy	182,168
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	710,133
7360 Safe Schools	159,417
7505 Ready to Learn Block Grant	228,011
7820 State Share of Retirement Contributions	1,794,164
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,125,745</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	316,840
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	31,618
8517 Title IV - 21st Century Schools	26,984
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,945,003
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,320,445</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>23,004,431</b>

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,118,587	
Amount of Tax Relief for Homestead Exclusions	<u>\$711,048</u>	
Total Approx. Tax Revenue:	\$6,829,635	
Approx. Tax Levy for Tax Rate Calculation:	\$7,290,174	
	Lycoming	Total

2022-23 Data		
a. Assessed Value	\$391,898,560	\$391,898,560
b. Real Estate Mills	18.3500	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$488,833,507	\$488,833,507
d. Assessed Value	\$391,944,820	\$391,944,820
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$7,191,339	\$7,191,339
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$7,191,339	\$7,191,339
(f Total * g)		
i. Base Mills Subject to Index	18.3500	
(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	\$7,290,174	\$7,290,174
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	18.6000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,290,174	\$7,290,174
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,579,126
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,118,587
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,118,587	
Amount of Tax Relief for Homestead Exclusions	<u>\$711,048</u>	
Total Approx. Tax Revenue:	\$6,829,635	
Approx. Tax Levy for Tax Rate Calculation:	\$7,290,174	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.4143	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,609,334	\$7,609,334
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	\$16,061.83	
Number of Homestead/Farmstead Properties	2390	2390
Median Assessed Value of Homestead Properties		\$91,625



Act 1 Index (current): 5.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,118,587
Amount of Tax Relief for Homestead Exclusions	<u>\$711,048</u>
Total Approx. Tax Revenue:	\$6,829,635
Approx. Tax Levy for Tax Rate Calculation:	\$7,290,174
	Lycoming
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$710,133	Lowering RE Tax Rate	\$0	\$710,133
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$915			\$915
Amount of Tax Relief from State/Local Sources				\$711,048

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 117416103     South Williamsport Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/20/2023 11:43:59 AM				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>
Lycoming	391,944,820	18.6000	7,290,174			93.00000%	
Totals:	391,944,820		7,290,174	-	711,048    =	6,579,126    X	93.00000%    =    6,118,587
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
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			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
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						0	0
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			1.100%	0.000%	2,400,000	2,400,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	160,000	160,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total    Current Act 511 Taxes – Proportional Assessments						2,560,000	2,560,000
Total Act 511, Current Taxes							2,560,000
Act 511 Tax Limit    -->					488,833,507    X	12	5,866,002
					Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Lycoming	18.3500	18.6000	1.37%	Yes	5.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	5.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,942,764
1200 Special Programs - Elementary / Secondary	2,718,696
1300 Vocational Education	710,317
1400 Other Instructional Programs - Elementary / Secondary	644,481
<b>Total Instruction</b>	<b>\$13,016,258</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	601,990
2200 Support Services - Instructional Staff	1,223,555
2300 Support Services - Administration	1,371,947
2400 Support Services - Pupil Health	188,047
2500 Support Services - Business	338,488
2600 Operation and Maintenance of Plant Services	2,191,257
2700 Student Transportation Services	468,934
<b>Total Support Services</b>	<b>\$6,384,218</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	661,724
3300 Community Services	16,717
<b>Total Operation of Non-Instructional Services</b>	<b>\$678,441</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,801,082
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,801,082</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	927,000
5200 Interfund Transfers - Out	530,501
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,557,501</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$23,437,500</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,689,641
200 Personnel Services - Employee Benefits	3,040,808
300 Purchased Professional and Technical Services	16,546
400 Purchased Property Services	33,285
500 Other Purchased Services	984,849
600 Supplies	165,880
700 Property	1,100
800 Other Objects	10,655
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,942,764</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,279,399
200 Personnel Services - Employee Benefits	832,312
300 Purchased Professional and Technical Services	575,300
400 Purchased Property Services	270
500 Other Purchased Services	7,742
600 Supplies	18,673
700 Property	5,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,718,696</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	260,768
200 Personnel Services - Employee Benefits	186,088
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	246,495
600 Supplies	11,966
<b>Total Vocational Education</b>	<b>\$710,317</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	197,513
200 Personnel Services - Employee Benefits	128,819
300 Purchased Professional and Technical Services	107,799
500 Other Purchased Services	206,500
600 Supplies	1,600
800 Other Objects	2,250
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$644,481</b>
<b>Total Instruction</b>	<b>\$13,016,258</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	293,384
200 Personnel Services - Employee Benefits	183,950
300 Purchased Professional and Technical Services	115,000
500 Other Purchased Services	1,000
600 Supplies	8,331
800 Other Objects	325

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Description	Amount
<b>Total Support Services - Students</b>	<b>\$601,990</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	248,834
200 Personnel Services - Employee Benefits	258,560
300 Purchased Professional and Technical Services	188,846
400 Purchased Property Services	21,879
500 Other Purchased Services	3,000
600 Supplies	40,911
700 Property	461,525
<b>Total Support Services - Instructional Staff</b>	<b>\$1,223,555</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	621,770
200 Personnel Services - Employee Benefits	581,961
300 Purchased Professional and Technical Services	104,200
500 Other Purchased Services	20,360
600 Supplies	26,326
700 Property	750
800 Other Objects	16,580
<b>Total Support Services - Administration</b>	<b>\$1,371,947</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	119,477
200 Personnel Services - Employee Benefits	54,983
300 Purchased Professional and Technical Services	5,100
400 Purchased Property Services	303
500 Other Purchased Services	275
600 Supplies	7,909
<b>Total Support Services - Pupil Health</b>	<b>\$188,047</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	166,850
200 Personnel Services - Employee Benefits	128,981
300 Purchased Professional and Technical Services	23,451
400 Purchased Property Services	2,440
500 Other Purchased Services	13,500
600 Supplies	3,266
<b>Total Support Services - Business</b>	<b>\$338,488</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	727,904
200 Personnel Services - Employee Benefits	635,754
400 Purchased Property Services	269,455
500 Other Purchased Services	120,166
600 Supplies	436,278
700 Property	1,500
800 Other Objects	200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,191,257</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	19,544
200 Personnel Services - Employee Benefits	8,140
300 Purchased Professional and Technical Services	3,250
400 Purchased Property Services	363,000
600 Supplies	75,000
<b>Total Student Transportation Services</b>	<b>\$468,934</b>
<b>Total Support Services</b>	<b>\$6,384,218</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	296,791
200 Personnel Services - Employee Benefits	135,106
300 Purchased Professional and Technical Services	78,316
400 Purchased Property Services	13,000
500 Other Purchased Services	57,853
600 Supplies	50,838
800 Other Objects	29,820
<b>Total Student Activities</b>	<b>\$661,724</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	417
500 Other Purchased Services	15,300
<b>Total Community Services</b>	<b>\$16,717</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$678,441</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	1,801,082
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,801,082</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,801,082</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,000
900 Other Uses of Funds	925,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$927,000</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	530,501
<b>Total Interfund Transfers - Out</b>	<b>\$530,501</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000

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<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,557,501
TOTAL EXPENDITURES	\$23,437,500



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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	4,700,000	4,250,000
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	950,000	950,000
Other Capital Projects Fund		
Debt Service Fund	9,000,000	13,000,000
Food Service / Cafeteria Operations Fund	400,000	200,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$15,050,000</b>	<b>\$18,400,000</b>

<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	\$15,050,000	\$18,400,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	9,990,000	19,675,000
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		
<b>Total General Fund</b>	<b>\$9,990,000</b>	<b>\$19,675,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$9,990,000</b>	<b>\$19,675,000</b>

LEA : 117416103     South Williamsport Area SD

<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	\$9,990,000	\$19,675,000



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,666,931
0850 Unassigned Fund Balance	1,589,816
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,256,747
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,356,747