

FINAL GENERAL FUND BUDGET

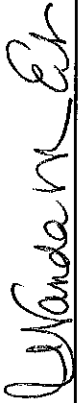
Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/07/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required




Chief School Administrator - Original Signature Required

Brett Leinbach

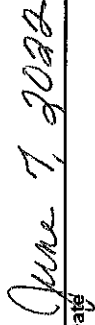
Contact Person

bleinbac@wasd.org

Email Address



Date



Date

6-7-2022

Date

(570)327-5500

Telephone

Extn :40111

Extension

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2022-2023 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Williamsport Area SD	COUNTY : Lycoming	AUN : 117417202
---	----------------------	--------------------

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 2022-2023 (compared to 2021-2022)?

Yes

☐

No

☒

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$106539897
Ending Unassigned Fund Balance	\$6802565
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.38%

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 6-7-2022
--	------------------

DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

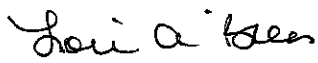

24 PS 6-687(a)(1)

(03/2006)

School District Name : Williamsport Area SD	County : Lycoming	AUN Number : 117417202
---	-----------------------------	----------------------------------

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 
---	--

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.	Represents reserves for unforeseen expenditures throughout the fiscal year.
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 prudent financial management to maintain a reasonable fund balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Represents the District's PSERS allocation.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Represents reserves for various items including health insurance increases, COVID expenses, capital reserve expenses, and athletic turf field replacement.

<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	319,127	
0820 Restricted Fund Balance	108,982	
0830 Committed Fund Balance	5,405,184	
0840 Assigned Fund Balance	8,803,937	
0850 Unassigned Fund Balance	6,802,565	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$21,011,686</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	38,011,829	
7000 Revenue from State Sources	52,132,645	
8000 Revenue from Federal Sources	14,455,297	
9000 Other Financing Sources	300,000	
Total Estimated Revenues And Other Financing Sources		<u>\$104,899,771</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$125,911,457</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	22,136,473
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	34,000
6114 Payments in Lieu of Current Taxes - State / Local	301,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	11,050,000
6150 Current Act 511 Taxes - Proportional Assessments	650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,100,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	837,856
6910 Rentals	115,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	372,500
6960 Services Provided Other Local Governmental Units / LEAs	80,000
6990 Refunds and Other Miscellaneous Revenue	200,000
REVENUE FROM LOCAL SOURCES	\$38,011,829
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	28,831,109
7112 Basic Education Funding-Social Security	1,757,298
7160 Tuition for Orphans Subsidy	262,488
7220 Vocational Education	718,665
7271 Special Education funds for School-Aged Pupils	4,934,381
7311 Pupil Transportation Subsidy	1,071,675
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,470
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,121,779
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,814
7340 State Property Tax Reduction Allocation	3,074,672
7505 Ready to Learn Block Grant	989,521
7820 State Share of Retirement Contributions	9,271,773
REVENUE FROM STATE SOURCES	\$52,132,645
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,405,167
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	278,773
8517 NCLB, Title IV - 21St Century Schools	186,047

LEA : 117417202 Williamsport Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	136,403
8732 ARRA - Qualified School Construction Bonds (QSCB)	3,205,453
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	4,018,537
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,664,866
8746 ARP IDEA	199,051
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	61,000
REVENUE FROM FEDERAL SOURCES	\$14,455,297
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	300,000
OTHER FINANCING SOURCES	\$300,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	104,899,771

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,136,473	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,074,672</u>	
Total Approx. Tax Revenue:	\$25,211,145	
Approx. Tax Levy for Tax Rate Calculation:	\$26,944,063	
	Lycoming	Total

2021-22 Data		
a. Assessed Value	\$1,564,331,991	\$1,564,331,991
b. Real Estate Mills	17.2400	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,881,209,464	\$1,881,209,464
d. Assessed Value	\$1,562,880,711	\$1,562,880,711
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$26,969,084	\$26,969,084
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$26,969,084	\$26,969,084
(f Total * g)		
i. Base Mills Subject to Index	17.2400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.74000%	92.74000%
k. Tax Levy Needed	\$26,944,063	\$26,944,063
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	17.2400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$26,944,063	\$26,944,063
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,869,391
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,136,473
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,136,473	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,074,672</u>	
Total Approx. Tax Revenue:	\$25,211,145	
Approx. Tax Levy for Tax Rate Calculation:	\$26,944,063	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.0675	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,237,347	\$28,237,347
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	\$23,906.03	
Number of Homestead/Farmstead Properties	7598	7598
Median Assessed Value of Homestead Properties		\$86,355

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$22,136,473
Amount of Tax Relief for Homestead Exclusions	<u>\$3,074,672</u>
Total Approx. Tax Revenue:	\$25,211,145
Approx. Tax Levy for Tax Rate Calculation:	\$26,944,063
	Lycoming

Total

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,074,672	Lowering RE Tax Rate	\$0	\$3,074,672
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,074,672

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Lycoming	1,562,880,711	17.2400	26,944,063			92.74000%		
Totals:	1,562,880,711		26,944,063	-	3,074,672	=	23,869,391	X 92.74000% = 22,136,473
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00			0	
6130	<u>Current Taxpayer Relief Taxes-- Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6131	Current Act 1 Earned Income Taxes			1.500%	0.000%	11,050,000	11,050,000	
Total Current Taxpayer Relief Taxes -- Proportional Assessments						11,050,000	11,050,000	
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			\$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			0.000%	0.000%	0	0	
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			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						650,000	650,000	
Total Act 511, Current Taxes							650,000	
Act 511 Tax Limit -->				1,881,209,464	X	12	22,574,514	
				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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Lycoming <u>Current Taxpayer Relief Taxes– Proportional Assessments</u>	17.2400	17.2400	0.00%	Yes	4.8%				
6131	Current Act 1 Earned Income Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	1.500%	1.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

LEA : 117417202 Williamsport Area SD

Printed 6/8/2022 4:14:50 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	41,077,770
1200 Special Programs - Elementary / Secondary	16,487,741
1300 Vocational Education	2,516,957
1400 Other Instructional Programs - Elementary / Secondary	1,138,087
1500 Nonpublic School Programs	46,570
Total Instruction	\$61,267,125
2000 Support Services	
2100 Support Services - Students	3,270,651
2200 Support Services - Instructional Staff	2,259,920
2300 Support Services - Administration	6,257,454
2400 Support Services - Pupil Health	1,492,229
2500 Support Services - Business	1,142,091
2600 Operation and Maintenance of Plant Services	12,397,642
2700 Student Transportation Services	3,299,727
2800 Support Services - Central	2,703,681
Total Support Services	\$32,823,395
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,519,137
3300 Community Services	22,800
Total Operation of Non-Instructional Services	\$1,541,937
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,372,569
Total Facilities Acquisition, Construction and Improvement Services	\$1,372,569
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	121,377
5200 Interfund Transfers - Out	9,013,494
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$9,534,871
Total Estimated Expenditures and Other Financing Uses	\$106,539,897

LEA : 117417202 Williamsport Area SD

Printed 6/8/2022 4:14:51 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,342,152
200 Personnel Services - Employee Benefits	13,370,480
300 Purchased Professional and Technical Services	710,205
400 Purchased Property Services	99,339
500 Other Purchased Services	3,104,661
600 Supplies	2,438,797
700 Property	5,000
800 Other Objects	7,136
Total Regular Programs - Elementary / Secondary	\$41,077,770
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,082,812
200 Personnel Services - Employee Benefits	4,727,994
300 Purchased Professional and Technical Services	1,778,039
400 Purchased Property Services	8,525
500 Other Purchased Services	2,786,220
600 Supplies	100,351
800 Other Objects	3,800
Total Special Programs - Elementary / Secondary	\$16,487,741
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,254,553
200 Personnel Services - Employee Benefits	804,418
400 Purchased Property Services	36,370
500 Other Purchased Services	6,000
600 Supplies	271,744
700 Property	138,255
800 Other Objects	5,617
Total Vocational Education	\$2,516,957
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	285,610
200 Personnel Services - Employee Benefits	124,477
300 Purchased Professional and Technical Services	160,000
500 Other Purchased Services	568,000
Total Other Instructional Programs - Elementary / Secondary	\$1,138,087
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	21,828
200 Personnel Services - Employee Benefits	16,723
300 Purchased Professional and Technical Services	8,019
Total Nonpublic School Programs	\$46,570
Total Instruction	\$61,267,125
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,832,265

LEA : 117417202 Williamsport Area SD

Printed 6/8/2022 4:14:51 PM

Description	Amount
200 Personnel Services - Employee Benefits	1,220,876
300 Purchased Professional and Technical Services	114,250
400 Purchased Property Services	2,500
500 Other Purchased Services	16,250
600 Supplies	56,285
800 Other Objects	28,225
Total Support Services - Students	\$3,270,651
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	805,707
200 Personnel Services - Employee Benefits	786,093
300 Purchased Professional and Technical Services	137,137
400 Purchased Property Services	60,479
500 Other Purchased Services	68,232
600 Supplies	314,372
700 Property	85,000
800 Other Objects	2,900
Total Support Services - Instructional Staff	\$2,259,920
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,223,247
200 Personnel Services - Employee Benefits	2,193,191
300 Purchased Professional and Technical Services	561,185
400 Purchased Property Services	2,940
500 Other Purchased Services	169,710
600 Supplies	50,436
700 Property	7,000
800 Other Objects	49,745
Total Support Services - Administration	\$6,257,454
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	800,354
200 Personnel Services - Employee Benefits	630,725
300 Purchased Professional and Technical Services	31,950
400 Purchased Property Services	750
500 Other Purchased Services	3,250
600 Supplies	25,200
Total Support Services - Pupil Health	\$1,492,229
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	572,397
200 Personnel Services - Employee Benefits	419,828
300 Purchased Professional and Technical Services	12,100
400 Purchased Property Services	18,078
500 Other Purchased Services	25,010
600 Supplies	80,253
700 Property	2,000
800 Other Objects	12,425
Total Support Services - Business	\$1,142,091

LEA : 117417202 Williamsport Area SD

Printed 6/8/2022 4:14:51 PM

<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,000,944
200 Personnel Services - Employee Benefits	2,219,167
300 Purchased Professional and Technical Services	297,329
400 Purchased Property Services	4,732,064
500 Other Purchased Services	336,381
600 Supplies	1,727,457
700 Property	74,000
800 Other Objects	10,300
Total Operation and Maintenance of Plant Services	\$12,397,642
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	80,578
200 Personnel Services - Employee Benefits	57,843
500 Other Purchased Services	3,154,956
600 Supplies	1,350
800 Other Objects	5,000
Total Student Transportation Services	\$3,299,727
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,042,352
200 Personnel Services - Employee Benefits	796,834
300 Purchased Professional and Technical Services	59,050
400 Purchased Property Services	62,590
500 Other Purchased Services	302,140
600 Supplies	415,715
800 Other Objects	25,000
Total Support Services - Central	\$2,703,681
Total Support Services	\$32,823,395
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	566,343
200 Personnel Services - Employee Benefits	259,451
300 Purchased Professional and Technical Services	189,450
400 Purchased Property Services	52,950
500 Other Purchased Services	271,412
600 Supplies	132,597
700 Property	9,200
800 Other Objects	37,734
Total Student Activities	\$1,519,137
3300 <u>Community Services</u>	
500 Other Purchased Services	1,000
600 Supplies	16,000
800 Other Objects	5,800
Total Community Services	\$22,800
Total Operation of Non-Instructional Services	\$1,541,937

LEA : 117417202 Williamsport Area SD

Printed 6/8/2022 4:14:51 PM

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	1,372,569
Total Facilities Acquisition, Construction and Improvement Services	\$1,372,569
Total Facilities Acquisition, Construction and Improvement Services	\$1,372,569
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	19,364
900 Other Uses of Funds	102,013
Total Debt Service / Other Expenditures and Financing Uses	\$121,377
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	9,013,494
Total Interfund Transfers - Out	\$9,013,494
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$9,534,871
TOTAL EXPENDITURES	\$106,539,897

LEA : 117417202 Williamsport Area SD

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	6,500,000	7,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	70,000	70,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,000,000	1,000,000
Other Capital Projects Fund	4,000,000	13,500,000
Debt Service Fund	2,000,000	2,000,000
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	\$14,070,000	\$24,070,000

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	6,000,000	6,000,000
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		
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 : 117417202 Williamsport Area SD

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$6,000,000	\$6,000,000
TOTAL CASH AND INVESTMENTS	\$20,070,000	\$30,070,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	200,000	100,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$200,000	\$100,000
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	06/30/2022 Estimate	06/30/2023 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	84,000,000	93,500,000
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	\$84,000,000	\$93,500,000
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		

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	500,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	26,000,000	26,500,000
0599 Other Noncurrent Liabilities		
Total Permanent Fund	\$26,500,000	\$27,000,000
Total Long-Term Indebtedness	\$110,700,000	\$120,600,000

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$110,700,000	\$120,600,000

Account Description	Amounts
0810 Nonspendable Fund Balance	319,127
0820 Restricted Fund Balance	108,982
0830 Committed Fund Balance	4,765,058
0840 Assigned Fund Balance	7,803,937
0850 Unassigned Fund Balance	6,802,565
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,371,560
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,199,669