

**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 <i>Joni A. Green</i>	DATE 5/3/22
---	----------------

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

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Brett Leinbach

(570)327-5500

Extn :40111

Contact Person

Telephone

Extension

bleinbac@wasd.org

Email Address

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$2,440,279.00 C x 2%: \$48,805.58	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$2,440,279.00 7340 PDE Amount: \$0.00	
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.

ITEM

AMOUNTS

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

\$21,011,686

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	39,058,236
7000 Revenue from State Sources	51,206,395
8000 Revenue from Federal Sources	14,256,246
9000 Other Financing Sources	300,000

Total Estimated Revenues And Other Financing Sources

\$104,820,877

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$125,832,563

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	23,232,880
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	11,950,000
6150 Current Act 511 Taxes - Proportional Assessments	600,000
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 \$39,058,236

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	28,691,053
7112 Basic Education Funding-Social Security	1,757,298
7160 Tuition for Orphans Subsidy	262,488
7220 Vocational Education	663,999
7271 Special Education funds for School-Aged Pupils	4,837,246
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	2,440,279
7505 Ready to Learn Block Grant	989,521
7820 State Share of Retirement Contributions	9,271,773

REVENUE FROM STATE SOURCES \$51,206,395

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

Amount

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
8810 School-Based Access Medicaid Reimbursement Program (SBAP)		300,000
Reimbursements (Access)		
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program		61,000
		\$14,256,246
REVENUE FROM FEDERAL SOURCES		
OTHER FINANCING SOURCES		
9200 Proceeds from Extended-Term Financing		300,000
		\$300,000
OTHER FINANCING SOURCES		
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		104,820,877

Act 1 Index (current): 4.8%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$23,232,880
 Amount of Tax Relief for Homestead Exclusions \$2,440,279
 Total Approx. Tax Revenue: \$25,673,159
 Approx. Tax Levy for Tax Rate Calculation: \$27,610,460
 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	\$1,564,331,991	\$1,564,331,991
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$26,969,084	\$26,969,084
2022-23 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2021-22 Tax Levy	\$26,969,084	\$26,969,084

III.

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	92.30319%	92.30319%
k. Tax Levy Needed	\$27,610,460	\$27,610,460
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	17.6500	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$27,610,460	\$27,610,460
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$25,170,181	\$25,170,181
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$23,232,880	\$23,232,880
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%
 Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$23,232,880	Rate
Amount of Tax Relief for Homestead Exclusions	\$2,440,279	
Total Approx. Tax Revenue:	\$25,673,159	
Approx. Tax Levy for Tax Rate Calculation:	\$27,610,460	
	Lycoming	Total

Index Maximums

p. Maximum Mills Based On Index ($1 * (1 + \text{Index})$)	18.0675	
q. Mills In Excess of Index (if $l > p$), ($l - p$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$28,263,568	\$28,263,568
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties	7552	7552
Median Assessed Value of Homestead Properties		\$86,355

Act 1 Index (current): 4.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$23,232,880
 Amount of Tax Relief for Homestead Exclusions \$2,440,279
 Total Approx. Tax Revenue: \$25,673,159
 Approx. Tax Levy for Tax Rate Calculation: \$27,610,460
 Lycoming

Total

	Lowering RE Tax Rate	Lowering RE Tax Rate	Total
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	\$0	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,440,279	\$0	\$2,440,279
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0	\$0
Amount of Tax Relief from State/Local Sources			\$2,440,279

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	Current Real Estate Taxes									
	Lycoming					4.8%				
	<u>Current Taxpayer Relief Taxes- Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes- Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	40,972,625
1200 Special Programs - Elementary / Secondary	16,476,617
1300 Vocational Education	2,524,543
1400 Other Instructional Programs - Elementary / Secondary	1,138,087
1500 Nonpublic School Programs	46,570
Total Instruction	\$61,158,442
2000 Support Services	
2100 Support Services - Students	3,291,763
2200 Support Services - Instructional Staff	2,259,920
2300 Support Services - Administration	6,303,054
2400 Support Services - Pupil Health	1,497,394
2500 Support Services - Business	1,144,501
2600 Operation and Maintenance of Plant Services	12,289,205
2700 Student Transportation Services	3,299,727
2800 Support Services - Central	2,683,756
Total Support Services	\$32,769,320
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,517,409
3300 Community Services	22,800
Total Operation of Non-Instructional Services	\$1,540,209
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	\$106,375,411

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	21,352,339
200 Personnel Services - Employee Benefits	13,255,148
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	\$40,972,625
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,111,972
200 Personnel Services - Employee Benefits	4,730,554
300 Purchased Professional and Technical Services	1,736,920
400 Purchased Property Services	8,525
500 Other Purchased Services	2,786,220
600 Supplies	98,626
800 Other Objects	3,800
Total Special Programs - Elementary / Secondary	\$16,476,617
1300 Vocational Education	
100 Personnel Services - Salaries	1,273,507
200 Personnel Services - Employee Benefits	793,050
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	\$2,524,543
1400 Other Instructional Programs - Elementary / Secondary	
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 Nonpublic School Programs	
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	\$61,158,442
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,862,402

Description	Amount
200 Personnel Services - Employee Benefits	1,211,851
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	\$3,291,763
2200 Support Services - Instructional Staff	
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 Support Services - Administration	
100 Personnel Services - Salaries	3,242,246
200 Personnel Services - Employee Benefits	2,201,742
300 Purchased Professional and Technical Services	561,185
400 Purchased Property Services	2,940
500 Other Purchased Services	187,760
600 Supplies	50,436
700 Property	7,000
800 Other Objects	49,745
Total Support Services - Administration	\$6,303,054
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	803,915
200 Personnel Services - Employee Benefits	632,329
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	\$1,497,394
2500 Support Services - Business	
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	27,420
600 Supplies	80,253
700 Property	2,000
800 Other Objects	12,425
Total Support Services - Business	\$1,144,501

<u>Description</u>	<u>Amount</u>
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,998,756
200 Personnel Services - Employee Benefits	2,220,792
300 Purchased Professional and Technical Services	297,329
400 Purchased Property Services	4,667,309
500 Other Purchased Services	293,262
600 Supplies	1,727,457
700 Property	74,000
800 Other Objects	10,300
Total Operation and Maintenance of Plant Services	\$12,289,205
2700 Student Transportation Services	
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 Support Services - Central	
100 Personnel Services - Salaries	1,036,119
200 Personnel Services - Employee Benefits	794,982
300 Purchased Professional and Technical Services	59,050
400 Purchased Property Services	62,590
500 Other Purchased Services	290,800
600 Supplies	415,215
800 Other Objects	25,000
Total Support Services - Central	\$2,683,756
Total Support Services	\$32,769,320
3000 Operation of Non-Instructional Services	
3200 Student Activities	
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	269,684
600 Supplies	132,597
700 Property	9,200
800 Other Objects	37,734
Total Student Activities	\$1,517,409
3300 Community Services	
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	\$1,540,209

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
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 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	19,364
900 Other Uses of Funds	102,013
Total Debt Service / Other Expenditures and Financing Uses	\$121,377
5200 Interfund Transfers - Out	
900 Other Uses of Funds	9,013,494
Total Interfund Transfers - Out	\$9,013,494
5900 Budgetary Reserve	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$9,534,871
TOTAL EXPENDITURES	\$106,375,411

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Cash and Short-Term Investments		
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		
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		

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2022 Estimate

\$6,000,000

\$20,070,000

06/30/2023 Projection

\$6,000,000

\$30,070,000

06/30/2022 Estimate 06/30/2023 Projection

Long-Term Indebtedness

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		100,000
0530 Lease-Purchase Obligations	200,000	
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	

06/30/2022 Estimate 06/30/2023 Projection

Long-Term Indebtedness

- 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

	84,000,000	93,500,000
	\$84,000,000	\$93,500,000

06/30/2023 Projection

06/30/2022 Estimate

Long-Term Indebtedness

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

2022-2023 Final General Fund Budget
LEA : 117417202 Williamsport Area SD
Printed 5/3/2022 4:50:37 PM

06/30/2022 Estimate 06/30/2023 Projection

Long-Term Indebtedness

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

2022-2023 Final General Fund Budget
 LEA : 117417202 Williamsport Area SD
 Printed 5/3/2022 4:50:37 PM

06/30/2022 Estimate 06/30/2023 Projection

Short-Term Payables

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	\$110,700,000	\$120,600,000
TOTAL INDEBTEDNESS	\$110,700,000	\$120,600,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary	39,667	74,647
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$39,667	\$74,647
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$39,667	\$74,647
Total Estimated Expenditures and Other Financing Uses		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	13,342	25,108
200 Personnel Services - Employee Benefits	5,505	10,359
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	20,820	39,180
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$39,667	\$74,647
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

2022-2023 Final General Fund Budget
LEA : 117417202 Williamsport Area SD
Printed 5/3/2022 4:50:42 PM

Account Description	Amounts
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	5,248,031
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,457,152

5900 Budgetary Reserve 400,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$20,285,261