

*Proposed* **FINAL GENERAL FUND BUDGET**  
Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

*Joia Boen*

President of the Board - Original Signature Required

*5-19-2020*

Date

*Wanda M. Est*

Secretary of the Board - Original Signature Required

*5-19-2020*

Date

*[Signature]*

Chief School Administrator - Original Signature Required

*5-19-2020*

Date

Brett Leinbach

Contact Person

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Email Address

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Williamsport Area SD	<b>County :</b> Lycoming	<b>AUN Number :</b> 117417202
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 encumbrances.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	556,079	
0820 Restricted Fund Balance	71,757	
0830 Committed Fund Balance	5,498,470	
0840 Assigned Fund Balance	1,303,937	
0850 Unassigned Fund Balance	9,519,225	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$16,321,632</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	35,558,852	
7000 Revenue from State Sources	48,552,054	
8000 Revenue from Federal Sources	6,657,659	
9000 Other Financing Sources	300,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$91,068,565</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$107,390,197</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	23,813,078
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	301,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	9,103,157
6150 Current Act 511 Taxes - Proportional Assessments	434,342
6500 Earnings on Investments	157,000
6700 Revenues from LEA Activities	102,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	830,275
6910 Rentals	115,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	372,500
6960 Services Provided Other Local Governmental Units / LEAs	80,000
6990 Refunds and Other Miscellaneous Revenue	150,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$35,558,852</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	26,873,539
7160 Tuition for Orphans Subsidy	307,000
7220 Vocational Education	473,508
7271 Special Education funds for School-Aged Pupils	4,669,326
7311 Pupil Transportation Subsidy	1,033,490
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,470
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,227,065
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	2,438,497
7505 Ready to Learn Block Grant	989,521
7810 State Share of Social Security and Medicare Taxes	1,769,981
7820 State Share of Retirement Contributions	8,666,657
<b>REVENUE FROM STATE SOURCES</b>	<b>\$48,552,054</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,490,668
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	279,267
8517 NCLB, Title IV - 21st Century Schools	186,902
8521 Vocational Education - Operating Expenditures	141,168

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8732 ARRA - Qualified School Construction Bonds (QSCB)	3,198,654
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	61,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$6,657,659</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended-Term Financing	300,000
<b>OTHER FINANCING SOURCES</b>	<b>\$300,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>91,068,565</b>

Act 1 Index (current): 3.7%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$23,813,078</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$2,438,497</b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$26,251,575</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$26,395,113</b>	
	<b>Lycoming</b>	<b>Total</b>

<b>2019-20 Data</b>		
a. Assessed Value	\$1,562,583,851	\$1,562,583,851
b. Real Estate Mills	16.8900	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$1,816,817,090	\$1,816,817,090
d. Assessed Value	\$1,562,765,741	\$1,562,765,741
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$26,392,041	\$26,392,041
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$26,392,041	\$26,392,041
(f Total * g)		
i. Base Mills Subject to Index	16.8900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	99.40084%	99.40084%
k. Tax Levy Needed	\$26,395,113	\$26,395,113
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>16.8900</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$26,395,113	\$26,395,113
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,956,616
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$23,813,078
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,813,078	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,438,497</u>	
Total Approx. Tax Revenue:	\$26,251,575	
Approx. Tax Levy for Tax Rate Calculation:	\$26,395,113	
	Lycoming	Total

**Index Maximums**

p. Maximum Mills Based On Index	17.5149	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$27,371,686	\$27,371,686
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead	\$19,018.95	
V. Number of Homestead/Farmstead Properties	7739	7739
Median Assessed Value of Homestead Properties		\$85,870



Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$23,813,078
Amount of Tax Relief for Homestead Exclusions	<u>\$2,438,497</u>
Total Approx. Tax Revenue:	\$26,251,575
Approx. Tax Levy for Tax Rate Calculation:	\$26,395,113
	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	\$2,438,497	Lowering RE Tax Rate	\$0	\$2,438,497
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,438,497</b>

CODE

6111	Current Real Estate Taxes			<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>
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills				
Lycoming	1,562,765,741	16.8900	26,395,113			99.40084%	
<b>Totals:</b>	<b>1,562,765,741</b>		<b>26,395,113</b>	<b>2,438,497</b>	<b>=</b>	<b>23,956,616 X</b>	<b>99.40084% = 23,813,078</b>

		<u>Rate</u>		<u>Estimated Revenue</u>
6120	Current Per Capita Taxes, Section 679	\$0.00		0
6130	Current Taxpayer Relief Taxes – Proportional Assessments	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6131	Current Act 1 Earned Income Taxes	1.500%	0.000%	9,103,157
	<b>Total Current Taxpayer Relief Taxes – Proportional Assessments</b>			<b>9,103,157</b>
6140	Current Act 511 Taxes – Flat Rate Assessments	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
	<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150	Current Act 511 Taxes – Proportional Assessments	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	434,342
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
	<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>434,342</b>
	<b>Total Act 511, Current Taxes</b>			<b>434,342</b>
	<b>Act 511 Tax Limit --&gt;</b>		<b>1,816,817,090 X</b>	<b>12</b>
			<b>Market Value</b>	<b>Mills</b>
				<b>21,801,805</b>
				<b>(511 Limit)</b>

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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Lycoming	16.8900	16.8900	0.00%	Yes	3.7%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	36,542,382
1200 Special Programs - Elementary / Secondary	14,467,611
1300 Vocational Education	2,444,665
1400 Other Instructional Programs - Elementary / Secondary	1,227,242
1500 Nonpublic School Programs	38,121
<b>Total Instruction</b>	<b>\$54,720,021</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,836,133
2200 Support Services - Instructional Staff	2,329,103
2300 Support Services - Administration	6,035,210
2400 Support Services - Pupil Health	1,329,716
2500 Support Services - Business	1,139,330
2600 Operation and Maintenance of Plant Services	8,196,721
2700 Student Transportation Services	3,175,530
2800 Support Services - Central	2,714,504
<b>Total Support Services</b>	<b>\$27,756,247</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,496,995
3300 Community Services	57,906
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,554,901</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	266,742
5200 Interfund Transfers - Out	8,549,739
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,216,481</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$93,247,650</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	20,293,358
200 Personnel Services - Employee Benefits	12,803,781
300 Purchased Professional and Technical Services	434,305
400 Purchased Property Services	94,469
500 Other Purchased Services	1,921,758
600 Supplies	889,462
700 Property	97,740
800 Other Objects	7,509
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$36,542,382</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	6,741,214
200 Personnel Services - Employee Benefits	4,564,552
300 Purchased Professional and Technical Services	1,206,000
400 Purchased Property Services	7,100
500 Other Purchased Services	1,846,850
600 Supplies	98,095
800 Other Objects	3,800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$14,467,611</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	1,232,221
200 Personnel Services - Employee Benefits	729,173
400 Purchased Property Services	20,676
500 Other Purchased Services	6,000
600 Supplies	310,906
700 Property	141,168
800 Other Objects	4,521
<b>Total Vocational Education</b>	<b>\$2,444,665</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	278,250
200 Personnel Services - Employee Benefits	140,992
300 Purchased Professional and Technical Services	160,000
500 Other Purchased Services	648,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,227,242</b>
<b>1500 Nonpublic School Programs</b>	
100 Personnel Services - Salaries	20,910
200 Personnel Services - Employee Benefits	9,192
300 Purchased Professional and Technical Services	8,019
<b>Total Nonpublic School Programs</b>	<b>\$38,121</b>
<b>Total Instruction</b>	<b>\$54,720,021</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,625,835

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,001,143
300 Purchased Professional and Technical Services	108,875
400 Purchased Property Services	2,500
500 Other Purchased Services	17,000
600 Supplies	52,555
800 Other Objects	28,225
<b>Total Support Services - Students</b>	<b>\$2,836,133</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	903,596
200 Personnel Services - Employee Benefits	867,697
300 Purchased Professional and Technical Services	142,319
400 Purchased Property Services	59,985
500 Other Purchased Services	56,459
600 Supplies	296,147
800 Other Objects	2,900
<b>Total Support Services - Instructional Staff</b>	<b>\$2,329,103</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,032,034
200 Personnel Services - Employee Benefits	2,179,271
300 Purchased Professional and Technical Services	557,700
400 Purchased Property Services	2,940
500 Other Purchased Services	167,810
600 Supplies	46,180
800 Other Objects	49,275
<b>Total Support Services - Administration</b>	<b>\$6,035,210</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	704,458
200 Personnel Services - Employee Benefits	567,308
300 Purchased Professional and Technical Services	31,950
400 Purchased Property Services	600
500 Other Purchased Services	3,250
600 Supplies	22,150
<b>Total Support Services - Pupil Health</b>	<b>\$1,329,716</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	543,314
200 Personnel Services - Employee Benefits	451,418
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	17,650
500 Other Purchased Services	26,670
600 Supplies	74,653
700 Property	2,000
800 Other Objects	12,125
<b>Total Support Services - Business</b>	<b>\$1,139,330</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,930,590

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,176,512
300 Purchased Professional and Technical Services	289,979
400 Purchased Property Services	818,032
500 Other Purchased Services	241,462
600 Supplies	1,649,096
700 Property	80,750
800 Other Objects	10,300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,196,721</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	76,696
200 Personnel Services - Employee Benefits	69,117
500 Other Purchased Services	3,023,367
600 Supplies	1,350
800 Other Objects	5,000
<b>Total Student Transportation Services</b>	<b>\$3,175,530</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	950,308
200 Personnel Services - Employee Benefits	778,075
300 Purchased Professional and Technical Services	58,550
400 Purchased Property Services	52,040
500 Other Purchased Services	260,000
600 Supplies	532,831
700 Property	60,000
800 Other Objects	22,700
<b>Total Support Services - Central</b>	<b>\$2,714,504</b>
<b>Total Support Services</b>	<b>\$27,756,247</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	564,597
200 Personnel Services - Employee Benefits	257,727
300 Purchased Professional and Technical Services	189,000
400 Purchased Property Services	53,785
500 Other Purchased Services	270,200
600 Supplies	131,071
800 Other Objects	30,615
<b>Total Student Activities</b>	<b>\$1,496,995</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	1,000
600 Supplies	51,156
800 Other Objects	5,750
<b>Total Community Services</b>	<b>\$57,906</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,554,901</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	23,364
900 Other Uses of Funds	243,378
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$266,742</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	8,549,739
<b>Total Interfund Transfers - Out</b>	<b>\$8,549,739</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	400,000
<b>Total Budgetary Reserve</b>	<b>\$400,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,216,481</b>
<b>TOTAL EXPENDITURES</b>	<b>\$93,247,650</b>



**Cash and Short-Term Investments**

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	6,000,000	5,500,000
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	1,000,000	1,000,000
Other Capital Projects Fund	7,000,000	7,000,000
Debt Service Fund	2,000,000	2,000,000
Food Service / Cafeteria Operations Fund	250,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	90,000	90,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$16,340,000</b>	<b>\$15,790,000</b>

**Long-Term Investments**

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	6,500,000	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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

**Total Long-Term Investments**

**\$6,500,000**

**\$6,000,000**

**TOTAL CASH AND INVESTMENTS**

**\$22,840,000**

**\$21,790,000**

**Long-Term Indebtedness**

06/30/2020 Estimate

06/30/2021 Projection

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	400,000	300,000
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** **\$400,000** **\$300,000**

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

**Capital Reserve Fund - § 690, §1850**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

2020-2021 Final General Fund Budget

LEA : 117417202 Williamsport Area SD

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**Long-Term Indebtedness**

06/30/2020 Estimate

06/30/2021 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

85,000,000

83,000,000

**Total Debt Service Fund**

**\$85,000,000**

**\$83,000,000**

**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**

**06/30/2020 Estimate**

**06/30/2021 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

06/30/2020 Estimate

06/30/2021 Projection

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

	<b><u>06/30/2020 Estimate</u></b>	<b><u>06/30/2021 Projection</u></b>
0530 Lease-Purchase Obligations	350,000	175,000
0540 Accumulated Compensated Absences	500,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	21,000,000	22,500,000
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>	<b>\$21,850,000</b>	<b>\$23,175,000</b>
<b>Total Long-Term Indebtedness</b>	<b>\$107,250,000</b>	<b>\$106,475,000</b>

**Short-Term Payables**

06/30/2020 Estimate

06/30/2021 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

**TOTAL INDEBTEDNESS**

\$107,250,000

\$106,475,000



Account Description	Amounts
0810 Nonspendable Fund Balance	556,079
0820 Restricted Fund Balance	71,757
0830 Committed Fund Balance	5,606,720
0840 Assigned Fund Balance	1,512,336
0850 Unassigned Fund Balance	7,023,491
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$14,142,547</b>

5900 Budgetary Reserve 400,000

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$15,170,383**

