

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2014 - 06/30/2015

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/17/2014

Jane A. Keen

President of the Board - Original Signature Required

6/17/14

Date

Jeffrey T. Richard

Secretary of the Board - Original Signature Required

6/17/14

Date

D. Adams

Chief School Administrator - Original Signature Required

6/18/14

Date

Michael W. Reeder

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Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	6,426,096
2 Estimated Beginning Fund Balance - Assigned	100,000
3 Estimated Beginning Fund Balance - Unassigned	6,854,353
4 Estimated Beginning Fund Balance - Non-Spendable	790,533
5 Estimated Beginning Fund Balance - Restricted	83,797
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	14,254,779
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	33,472,182
7000 Revenue from State Sources	40,927,249
8000 Revenue from Federal Sources	7,071,182
9000 Other Financing Sources	300,000
Total Estimated Revenues And Other Financing Sources	81,770,613
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	96,025,392

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	20,905,374
6112	Interim Real Estate Taxes	50,000
6113	Public Utility Realty Tax	38,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	275,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	10,000,000
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	450,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	0
6500	Earnings on Investments	65,000
6700	Revenues from District Activities	110,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	974,570
6910	Rentals	105,000
6920	Contributions/Donations/Grants From Private Sources	10,000
6940	Tuition from Patrons	204,500
6960	Services Provided Other Local Governmental Units / LEAs	60,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	224,738
REVENUE FROM LOCAL SOURCES		33,472,182

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	23,909,345
7160	Tuition for Orphans and Children Placed in Private Homes	230,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	330,000
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	4,380,783
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,033,547
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,800,409
7330	Health Services (Medical, Dental, Nurse, Act 25)	106,000
7340	State Property Tax Reduction Allocation	2,438,559
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	399,517
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	24,623
7810	State Share of Social Security and Medicare Taxes	1,638,159
7820	State Share of Retirement Contributions	4,636,307
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	40,927,249

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	2,580,882
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	457,202
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	291,249
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	97,197
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	140,165
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	3,033,035
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	421,452

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	50,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	7,071,182

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	220,000
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	80,000
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	300,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		81,770,613

Act 1 Index (current): 3.0%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$20,905,374

Amount of Tax Relief for Homestead Exclusions + \$2,438,559

Total Approx. Tax Revenue: \$23,343,933

Approx. Tax Levy for Tax Rate Calculation: \$23,770,573

Lycoming

Total

2013-14 Data

a. Assessed Value	\$1,547,690,550		\$1,547,690,550
b. Real Estate Mills	14.8160		

I. 2014-15 Data

c. 2012 STEB Market Value	\$1,588,312,862		\$1,588,312,862
d. Assessed Value	\$1,557,704,623		\$1,557,704,623
e. Assessed Value of New Constr/ Renov	\$0		\$0

2013-14 Calculations

f. 2013-14 Tax Levy	\$22,930,583		\$22,930,583
(a * b)			

2014-15 Calculations

ii. g. Percent of Total Market Value	100.00000%		100.00000%
h. Rebalanced 2013-14 Tax Levy	\$22,930,583		\$22,930,583
(f Total * g)			
i. Base Mills Subject to Index	14.8160		
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	98.00000%		98.00000%
k. Tax Levy Needed	\$23,770,573		\$23,770,573
(Approx. Tax Levy * g)			

iii. I. 2014-15 Real Estate Tax Rate	15.2600		
(k / d * 1000)			

m. Tax Levy Generated by Mills	\$23,770,573		\$23,770,573
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$21,332,014
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$20,905,374
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.0%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$20,905,374

Amount of Tax Relief for Homestead Exclusions + \$2,438,559

Total Approx. Tax Revenue: \$23,343,933

Approx. Tax Levy for Tax Rate Calculation: \$23,770,573

Lycoming

Total

Index Maximums

p.	Maximum Mills Based On Index (i * (1 + Index))	15.2604	
q.	Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000
r.	Maximum Tax Levy Based On Index (p / 1000) * d	\$23,771,196	\$23,771,196
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

Assessed Value Exclusion per Homestead	\$20,698		
Number of Homestead/Farmstead Properties	7,860		7,860

Act 1 Index (current): 3.0%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$20,905,374

Amount of Tax Relief for Homestead Exclusions + \$2,438,559

Total Approx. Tax Revenue: \$23,343,933

Approx. Tax Levy for Tax Rate Calculation: \$23,770,573

Lycoming

Total

V.	Median Assessed Value of Homestead Properties			\$83,585
	Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0
	State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,438,559	Lowering RE Tax Rate	\$2,438,559
	Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
	Amount of Tax Relief from State/Local Sources			<u>\$2,438,559</u>

CODE

6111 Current Real Estate Taxes

<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	1,557,704,623	15.2600	23,770,573			98.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	<u>1,557,704,623</u>		<u>23,770,573</u>	- <u>2,438,559</u>	= <u>21,332,014</u>	<u>98.00000%</u>	= <u>20,905,374</u>

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	0.00	0

<u>6130 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 Earned Income Taxes, Act 1	1.50%	0.00%	10,000,000	10,000,000
6132 Personal Income Taxes, Act 1	0.00%	0.00%	0	0

<u>6140 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 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			<u>0</u>	<u>0</u>

<u>6150 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 Earned Income Taxes, Act 511	0.00%	0.00%	0	0
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	450,000	450,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			<u>450,000</u>	<u>450,000</u>

Total Act 511, Current Taxes 450,000

Act 511 Tax Limit	---	<u>1,588,312,862</u>	X	<u>12</u>	<u>19,059,754</u>
		Market Value		Mills	(511 Limit)

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2014-2015 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME Williamsport Area SD	COUNTY NAME Lycoming	AUN 117417202
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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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2014-2015 (compared to 2013-2014)? Yes No

If yes, see information below, taken from the 2014-2015 General Fund Budget.

Total Budgeted Expenditures	\$82,060,154.00
Ending Unassigned Fund Balance	\$6,564,812.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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 6-18-14
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DUE DATE: AUGUST 15, 2014

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET
HARRISBURG, PA 17126-0333

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	30,772,939	
1200	Special Programs - Elementary/Secondary	11,826,284	
1300	Vocational Education	2,407,841	
1400	Other Instructional Programs - Elementary/Secondary	962,365	
1500	Nonpublic School Programs	21,945	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	54,519	
	Total 1000 Instruction	46,045,893	
2000	Support Services		
2100	Support Services - Pupil Personnel	2,734,842	
2200	Support Services - Instructional Staff	1,646,397	
2300	Support Services - Administration	5,585,932	
2400	Support Services - Pupil Health	1,050,261	
2500	Support Services - Business	916,128	
2600	Operation & Maintenance of Plant Services	7,186,168	
2700	Student Transportation Services	2,786,197	
2800	Support Services - Central	2,124,175	
2900	Other Support Services	0	
	Total 2000 Support Services	24,030,100	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,159,226	
3300	Community Services	11,650	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,170,876	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures		71,246,869
5000	Other Expenditures and Financing Uses		
5100	Debt Service	861,833	
5200	Interfund Transfers - Out	9,251,452	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	700,000	
	Total Other Financing Uses		10,813,285
	Total Estimated Expenditures and Other Financing Uses		82,060,154
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		82,060,154
	Ending Committed, Assigned and Unassigned Fund Balance		13,090,908

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	18,708,187
200	Personnel Services-Employee Benefits	9,280,424
300	Purchased Professional & Technical Services	166,250
400	Purchased Property Services	99,499
500	Other Purchased Services	1,329,980
600	Supplies	1,097,712
700	Property	74,289
800	Other Objects	16,598
	Total Regular Programs - Elementary/Secondary	30,772,939
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,557,962
200	Personnel Services-Employee Benefits	3,421,206
300	Purchased Professional & Technical Services	970,572
400	Purchased Property Services	700
500	Other Purchased Services	727,150
600	Supplies	124,144
700	Property	18,950
800	Other Objects	5,600
	Total Special Programs - Elementary/Secondary	11,826,284
1300	Vocational Education	
100	Personnel Services-Salaries	1,137,739
200	Personnel Services-Employee Benefits	609,934
300	Purchased Professional & Technical Services	166,211
400	Purchased Property Services	19,387
500	Other Purchased Services	8,000
600	Supplies	378,715
700	Property	86,628
800	Other Objects	1,227
	Total Vocational Education	2,407,841
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	339,558
200	Personnel Services-Employee Benefits	160,607
300	Purchased Professional & Technical Services	150,400
400	Purchased Property Services	0
500	Other Purchased Services	305,000
600	Supplies	6,800
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	962,365

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	14,483
200	Personnel Services-Employee Benefits	7,462
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	21,945
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	54,519
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	54,519
Total Instruction		46,045,893

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,744,246
200	Personnel Services-Employee Benefits	855,160
300	Purchased Professional & Technical Services	71,000
400	Purchased Property Services	4,176
500	Other Purchased Services	16,300
600	Supplies	42,590
700	Property	0
800	Other Objects	1,370
	Total Support Services - Pupil Personnel	2,734,842
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	676,868
200	Personnel Services-Employee Benefits	507,913
300	Purchased Professional & Technical Services	104,485
400	Purchased Property Services	20,600
500	Other Purchased Services	50,426
600	Supplies	211,763
700	Property	73,592
800	Other Objects	750
	Total Support Services - Instructional Staff	1,646,397
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,096,418
200	Personnel Services-Employee Benefits	1,730,398
300	Purchased Professional & Technical Services	496,425
400	Purchased Property Services	7,110
500	Other Purchased Services	148,450
600	Supplies	55,156
700	Property	400
800	Other Objects	51,575
	Total Support Services - Administration	5,585,932
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	568,668
200	Personnel Services-Employee Benefits	354,818
300	Purchased Professional & Technical Services	109,750
400	Purchased Property Services	1,000
500	Other Purchased Services	2,800
600	Supplies	12,225
700	Property	1,000
800	Other Objects	0
	Total Support Services - Pupil Health	1,050,261

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	507,961
200	Personnel Services-Employee Benefits	318,873
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	10,400
500	Other Purchased Services	28,829
600	Supplies	42,655
700	Property	500
800	Other Objects	1,910
	Total Support Services - Business	916,128
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,674,997
200	Personnel Services-Employee Benefits	1,741,292
300	Purchased Professional & Technical Services	173,269
400	Purchased Property Services	1,371,105
500	Other Purchased Services	178,246
600	Supplies	936,859
700	Property	105,000
800	Other Objects	5,400
	Total Operation & Maintenance of Plant Services	7,186,168
2700	Student Transportation Services	
100	Personnel Services-Salaries	111,347
200	Personnel Services-Employee Benefits	65,156
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,581,194
600	Supplies	28,500
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	2,786,197
2800	Support Services - Central	
100	Personnel Services-Salaries	868,044
200	Personnel Services-Employee Benefits	522,781
300	Purchased Professional & Technical Services	5,500
400	Purchased Property Services	242,600
500	Other Purchased Services	265,800
600	Supplies	43,700
700	Property	155,100
800	Other Objects	20,650
	Total Support Services - Central	2,124,175

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	0
	Total Support Services	24,030,100
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	464,417
200	Personnel Services-Employee Benefits	155,574
300	Purchased Professional & Technical Services	106,200
400	Purchased Property Services	53,550
500	Other Purchased Services	199,105
600	Supplies	112,980
700	Property	42,150
800	Other Objects	25,250
	Total Student Activities	1,159,226

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,200
600	Supplies	2,000
700	Property	0
800	Other Objects	8,450
	Total Community Services	11,650
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-instructional Services	1,170,876
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	167,772
900	Other Uses of Funds	694,061
	Total Debt Service	861,833
5200	Interfund Transfers - Out	
900	Other Uses of Funds	9,251,452
	Total Interfund Transfers - Out	9,251,452

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	<u>0</u>	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	<u>700,000</u>	
	Total Budgetary Reserve	700,000	
	Total Other Expenditures and Financing Uses	<u>10,813,285</u>	
TOTAL EXPENDITURES			<u><u>82,060,154</u></u>

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	6,000,000	6,500,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	2,000,000	1,500,000
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	15,000,000	5,000,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	100,000	10,000
Internal Service Fund	3,000,000	3,000,000
Fiduciary Trust Fund (Investment, Pension)	20,000	20,000
Agency Fund	1,090,000	1,090,000
Total Cash and Short-Term Investments	27,210,000	17,120,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	27,210,000	17,120,000

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	93,704,000	90,359,000
Lease-Purchase Obligations	34,503	0
Accumulated Compensated Absences	530,690	480,069
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	94,269,193	90,839,069
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>94,269,193</u>	<u>90,839,069</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Represents allocations for PSERS rate increases, Energy Conservation Projects, & Capital Projects.</i>	6,426,096
0840	Estimated Ending Assigned Fund Balance <i>Explanation: Represents reserves for encumbrances.</i>	100,000
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: It is prudent financial management to maintain a reasonable fund balance.</i>	6,564,812
Total Ending Fund Balance - Committed, Assigned, and Unassigned		13,090,908
5900	Budgetary Reserve <i>Explanation: This amount represents reserves for unforeseen expenditures throughout the fiscal year.</i>	700,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		13,790,908
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		874,330
<i>Explanation: Represents EOY prepaid expenses, general supply inventories, and restricted compensatory education funds.</i>		



Jeff
Richard

March 26, 2014

RECEIVED

APR - 3 2014

SUPERINTENDENT'S
OFFICE

Dr. Don C. Adams
Superintendent
Williamsport Area SD
2780 West Fourth Street
Williamsport, PA 17701-6409

Dear Dr. Adams:

The Pennsylvania Department of Education has reviewed the referendum exceptions submitted by your school district pursuant to section 333(f) of Special Session Act 1 of 2006. In accordance with section 333(j)(5), this is to officially notify you that referendum exceptions totaling \$224,858 meet the requirements of section 333(f)(2). Using the assessed value and collection percentage reported on the Preliminary General Fund Budget, the real estate tax rate may be increased to 15.4081 mills, comprised of 15.2604 mills based on the index plus 0.1477 mills for the approved referendum exceptions.

When the Final General Fund Budget is adopted, the calculation of the real estate tax rate may differ if adjustments are made to the assessed value or collection percentages. Prior to school board adoption of the 2014-2015 real estate tax rate, the PDE-2028 budget software must be used to determine the tax rate that generates revenue of no more than \$224,858 over the index.

After completion of the final budget for the 2014-2015 fiscal year, please login to the Referendum Exception System (RES) via the Department's website and complete the appropriate "SD Certification" columns on the "Certification of Utilization of Referendum Exceptions for Fiscal Year 2014-2015." This form should be returned with the signed copy of the final budget.

Questions concerning this letter may be directed to Benjamin Hanft at 717.787.5423, option 5 or ra-RES@pa.gov.

Sincerely,

Lori A. Graham, Acting Director
Bureau of Budget and Fiscal Management



RES

Referendum Exception System

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School District: Williamsport Area SD	AUN: 1-17-41-720-2	County: Lycoming
Budget Year: 2014-2015	Index: 3.0%	Package Status: Approved

Certification of Utilization of Referendum Exceptions

Did the SD Utilize any of the approved Exception amounts?

Yes No

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