

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2016



President of the Board - Original Signature Required

Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Tom Telesz

Contact Person

ttelesz@wbasd.k12.pa.us

Email Address

Date

6-28-16

Date

6-28-16

Date

6-28-16

(570)826-7111 Extn :1146

Telephone

Extension

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2016-2017 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wilkes-Barre Area SD	COUNTY : Luzerne	AUN : 118408852
--	----------------------------	---------------------------

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 2016-2017 (compared to 2015-2016)?

Yes

☒

No

☐

If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$117761382
Ending Unassigned Fund Balance	\$500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.4%

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 6-28-16
---------------------------------	-----------------

DUE DATE: AUGUST 15, 2016

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Wilkes-Barre Area SD	County : Luzerne	AUN Number : 118408852
---	----------------------------	----------------------------------

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 May 24, 2016
---	----------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Funds on hand to afford the district some stability in certain economic times.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	124,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$500,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	61,018,160	
7000 Revenue from State Sources	47,415,222	
8000 Revenue from Federal Sources	4,883,000	
9000 Other Financing Sources	4,445,000	
Total Estimated Revenues And Other Financing Sources		<u>\$117,761,382</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$118,261,382</u>

LEA : 118408852 Wilkes-Barre Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	44,075,960
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	2,617,000
6140 Current Act 511 Taxes - Flat Rate Assessments	300,000
6150 Current Act 511 Taxes - Proportional Assessments	7,625,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,620,200
6500 Earnings on Investments	65,000
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	900,000
6910 Rentals	55,000
6960 Services Provided Other Local Governmental Units / LEAs	210,000
6990 Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES	\$61,018,160
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	26,097,682
7160 Tuition for Orphans Subsidy	80,000
7271 Special Education funds for School-Aged Pupils	4,695,903
7310 Transportation (Pupil and Nonpublic/CS)	1,200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	272,450
7330 Health Services (Medical, Dental, Nurse, Act 25)	150,000
7340 State Property Tax Reduction Allocation	2,883,291
7360 Safe Schools	23,000
7505 Ready to Learn Block Grant	1,157,796
7810 State Share of Social Security and Medicare Taxes	2,196,100
7820 State Share of Retirement Contributions	8,659,000
REVENUE FROM STATE SOURCES	\$47,415,222
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	4,200,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	395,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	128,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000

LEA : 118408852 Wilkes-Barre Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	80,000
REVENUE FROM FEDERAL SOURCES	\$4,883,000
OTHER FINANCING SOURCES	
9100 Sale of Bonds	4,445,000
OTHER FINANCING SOURCES	\$4,445,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	117,761,382

Act 1 Index (current): 3.4%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$44,075,960	
Amount of Tax Relief for Homestead Exclusions		<u>\$2,883,291</u>	
Total Approx. Tax Revenue:		\$46,959,251	
Approx. Tax Levy for Tax Rate Calculation:		\$52,268,120	
		Luzerne	Total
<hr/>			
2015-16 Data			
a. Assessed Value		\$3,102,547,400	\$3,102,547,400
b. Real Estate Mills		16.2995	
I. 2016-17 Data			
c. 2014 STEB Market Value		\$2,644,587,695	\$2,644,587,695
d. Assessed Value		\$3,101,303,000	\$3,101,303,000
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2015-16 Calculations			
f. 2015-16 Tax Levy		\$50,569,971	\$50,569,971
(a * b)			
2016-17 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy		\$50,569,971	\$50,569,971
(f Total * g)			
i. Base Mills Subject to Index		16.2995	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		89.25000%	89.25000%
k. Tax Levy Needed		\$52,268,120	\$52,268,120
(Approx. Tax Levy * g)			
I. 2016-17 Real Estate Tax Rate		16.8536	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$52,268,120	\$52,268,120
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$49,384,829
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$44,075,960
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,075,960	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,883,291</u>	
Total Approx. Tax Revenue:	\$46,959,251	
Approx. Tax Levy for Tax Rate Calculation:	\$52,268,120	
	Luzerne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.8536	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,268,120	\$52,268,120
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	\$13,653.00	
Number of Homestead/Farmstead Properties	12531	12531
Median Assessed Value of Homestead Properties		\$73,500

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,075,960
Amount of Tax Relief for Homestead Exclusions	<u>\$2,883,291</u>
Total Approx. Tax Revenue:	\$46,959,251
Approx. Tax Levy for Tax Rate Calculation:	\$52,268,120
	Luzerne
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,883,291	Lowering RE Tax Rate	\$0	\$2,883,291
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,883,291

2016-2017 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 118408852 Wilkes-Barre Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 2/6/2025 11:18:47 AM				Page - 1 of 1			
<u>CODE</u>							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Luzerne	3,101,303,000	16.8536	52,268,120			89.25000%	
Totals:	3,101,303,000		52,268,120	- 2,883,291	= 49,384,829	X 89.25000%	= 44,075,960
				<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00			0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$10.00	\$0.00	75,000	75,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	225,000	225,000
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						300,000	300,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			1.000%	0.000%	4,750,000	4,700,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	600,000	600,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			1.5000	0.0000	1,050,000	1,050,000
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.0015	0.0000	1,275,000	1,275,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						7,675,000	7,625,000
Total Act 511, Current Taxes							7,925,000
Act 511 Tax Limit -->				2,644,587,695	X	12	31,735,052
				Market Value		Mills	(511 Limit)

LEA : 118408852 Wilkes-Barre Area SD

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
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Luzerne <u>Current Act 511 Taxes – Flat Rate Assessments</u>	16.2995	16.8536	3.40%	Yes	3.4%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.4%				
6155	Current Act 511 Business Privilege Taxes	1.5	1.5000	0.00%	Yes	3.4%				
6157	Current Act 511 Mercantile Taxes	0.0015	0.0015	0.00%	Yes	3.4%				

LEA : 118408852 Wilkes-Barre Area SD

Printed 2/6/2025 11:18:51 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	60,109,363
1200 Special Programs - Elementary / Secondary	16,406,300
1300 Vocational Education	3,140,000
1400 Other Instructional Programs - Elementary / Secondary	1,845,570
Total Instruction	\$81,501,233
2000 Support Services	
2100 Support Services - Students	3,061,620
2200 Support Services - Instructional Staff	2,750,450
2300 Support Services - Administration	5,345,030
2400 Support Services - Pupil Health	2,092,400
2500 Support Services - Business	1,107,000
2600 Operation and Maintenance of Plant Services	10,729,070
2700 Student Transportation Services	4,151,900
2800 Support Services - Central	458,500
2900 Other Support Services	100,000
Total Support Services	\$29,795,970
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,075,979
3300 Community Services	391,400
Total Operation of Non-Instructional Services	\$2,467,379
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	90,000
5200 Interfund Transfers - Out	3,906,800
Total Other Expenditures and Financing Uses	\$3,996,800
Total Estimated Expenditures and Other Financing Uses	\$117,761,382

LEA : 118408852 Wilkes-Barre Area SD

Printed 2/6/2025 11:18:53 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	29,621,250
200 Personnel Services - Employee Benefits	20,070,113
300 Purchased Professional and Technical Services	32,500
400 Purchased Property Services	746,000
500 Other Purchased Services	8,189,500
600 Supplies	1,444,500
700 Property	5,000
800 Other Objects	500
Total Regular Programs - Elementary / Secondary	\$60,109,363
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,338,200
200 Personnel Services - Employee Benefits	4,779,600
300 Purchased Professional and Technical Services	2,357,700
500 Other Purchased Services	1,789,800
600 Supplies	141,000
Total Special Programs - Elementary / Secondary	\$16,406,300
1300 <u>Vocational Education</u>	
500 Other Purchased Services	3,140,000
Total Vocational Education	\$3,140,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	317,600
200 Personnel Services - Employee Benefits	128,470
300 Purchased Professional and Technical Services	775,000
500 Other Purchased Services	620,000
600 Supplies	4,500
Total Other Instructional Programs - Elementary / Secondary	\$1,845,570
Total Instruction	\$81,501,233
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,766,400
200 Personnel Services - Employee Benefits	1,251,520
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	5,000
600 Supplies	31,200
800 Other Objects	500
Total Support Services - Students	\$3,061,620
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,594,800
200 Personnel Services - Employee Benefits	1,006,500
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	19,450
600 Supplies	69,500

LEA : 118408852 Wilkes-Barre Area SD

Printed 2/6/2025 11:18:53 AM

<u>Description</u>	<u>Amount</u>
700 Property	40,000
800 Other Objects	200
Total Support Services - Instructional Staff	\$2,750,450
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,688,900
200 Personnel Services - Employee Benefits	1,778,680
300 Purchased Professional and Technical Services	745,100
500 Other Purchased Services	82,200
600 Supplies	23,950
800 Other Objects	26,200
Total Support Services - Administration	\$5,345,030
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	918,200
200 Personnel Services - Employee Benefits	606,200
300 Purchased Professional and Technical Services	533,000
400 Purchased Property Services	1,000
600 Supplies	34,000
Total Support Services - Pupil Health	\$2,092,400
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	522,400
200 Personnel Services - Employee Benefits	388,800
300 Purchased Professional and Technical Services	69,000
500 Other Purchased Services	43,100
600 Supplies	14,000
800 Other Objects	69,700
Total Support Services - Business	\$1,107,000
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,167,800
200 Personnel Services - Employee Benefits	2,942,670
300 Purchased Professional and Technical Services	239,000
400 Purchased Property Services	1,809,000
500 Other Purchased Services	364,000
600 Supplies	1,200,900
700 Property	5,000
800 Other Objects	700
Total Operation and Maintenance of Plant Services	\$10,729,070
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	67,700
200 Personnel Services - Employee Benefits	61,000
500 Other Purchased Services	4,023,000
600 Supplies	200
Total Student Transportation Services	\$4,151,900
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	252,300

LEA : 118408852 Wilkes-Barre Area SD

Printed 2/6/2025 11:18:53 AM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	162,800
300 Purchased Professional and Technical Services	32,500
500 Other Purchased Services	5,500
600 Supplies	5,400
Total Support Services - Central	\$458,500
2900 <u>Other Support Services</u>	
500 Other Purchased Services	100,000
Total Other Support Services	\$100,000
Total Support Services	\$29,795,970
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	886,800
200 Personnel Services - Employee Benefits	319,200
300 Purchased Professional and Technical Services	254,859
400 Purchased Property Services	88,280
500 Other Purchased Services	342,380
600 Supplies	150,000
800 Other Objects	34,460
Total Student Activities	\$2,075,979
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	259,500
200 Personnel Services - Employee Benefits	35,200
500 Other Purchased Services	6,000
600 Supplies	13,000
800 Other Objects	77,700
Total Community Services	\$391,400
Total Operation of Non-Instructional Services	\$2,467,379
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	90,000
Total Debt Service / Other Expenditures and Financing Uses	\$90,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,906,800
Total Interfund Transfers - Out	\$3,906,800
Total Other Expenditures and Financing Uses	\$3,996,800
TOTAL EXPENDITURES	\$117,761,382

LEA : 118408852 Wilkes-Barre Area SD

Printed 2/6/2025 11:18:54 AM

Cash and Short-Term Investments

	06/30/2016 Estimate	06/30/2017 Projection
General Fund	15,000,000	15,000,000
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	100,000	100,000
Debt Service Fund	9,000	9,000
Food Service / Cafeteria Operations Fund	1,850,000	1,900,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	600,000	550,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	300,000	270,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$17,859,000	\$17,829,000

Long-Term Investments

	06/30/2016 Estimate	06/30/2017 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		

LEA : 118408852 Wilkes-Barre Area SD

<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$17,859,000	\$17,829,000

LEA : 118408852 Wilkes-Barre Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	17,530,000	18,595,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,500,000	1,550,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$19,030,000	\$20,145,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
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 and Other Right-To-Use 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		

LEA : 118408852 Wilkes-Barre Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

LEA : 118408852 Wilkes-Barre Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$19,030,000	\$20,145,000

LEA : 118408852 Wilkes-Barre Area SD

<u>Short-Term Payables</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	16,500,000	16,750,000
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	75,000	75,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	105,000	110,000
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 Short-Term Payables	\$16,680,000	\$16,935,000
TOTAL INDEBTEDNESS	\$35,710,000	\$37,080,000

LEA : 118408852 Wilkes-Barre Area SD

Account Description	Amounts
0810 Nonspendable Fund Balance	124,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$500,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$624,000