

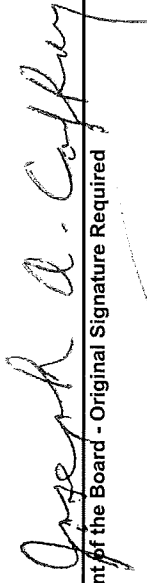
FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

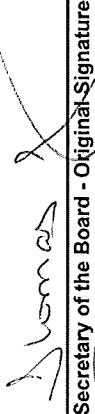
Date of Adoption of the General Fund Budget: 02/11/2019

Revised


President of the Board - Original Signature Required

Date

3-18-19


Secretary of the Board - Original Signature Required

Date

3-18-19


Chief School Administrator - Original Signature Required

Date

3-18-19

Tom Telesz

Contact Person

(570)826-7111

Telephone

Extn :1162

Extension

ttelesz@wbasd.k12.pa.us

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

REVISED SUBMISSION

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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2018-2019 (compared to 2017-2018)?

Yes

☒

No

☐

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$123433200
Ending Unassigned Fund Balance	\$3400000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.75%

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
-----------------------------	------

DUE DATE: AUGUST 15, 2018

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 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
--	-------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$33,500.00 Function 2700, Object 200: \$53,400.00	There is only one employee in this category. The Health Care/Social Security and PSERS benefits are more than the salary for this position. Additionally a retired employee health insurance coverage is charged to this category.
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.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	124,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,400,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,400,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	65,650,021	
7000 Revenue from State Sources	52,000,379	
8000 Revenue from Federal Sources	5,782,800	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$123,433,200</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$126,833,200</u>

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	50,245,021
6112 Interim Real Estate Taxes	500,000
6113 Public Utility Realty Taxes	60,000
6114 Payments in Lieu of Current Taxes - State / Local	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	330,000
6150 Current Act 511 Taxes - Proportional Assessments	8,125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,700,000
6500 Earnings on Investments	140,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	975,000
6910 Rentals	60,000
6940 Tuition from Patrons	290,000
6990 Refunds and Other Miscellaneous Revenue	75,000
REVENUE FROM LOCAL SOURCES	\$65,650,021
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	28,907,078
7160 Tuition for Orphans Subsidy	80,000
7271 Special Education funds for School-Aged Pupils	4,934,974
7311 Pupil Transportation Subsidy	1,250,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	50,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	150,000
7340 State Property Tax Reduction Allocation	2,886,136
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	2,157,796
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	5,000
7810 State Share of Social Security and Medicare Taxes	2,160,390
7820 State Share of Retirement Contributions	9,379,005
REVENUE FROM STATE SOURCES	\$52,000,379
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	4,807,800
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	475,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	125,000
8517 Title IV - 21st Century Schools	275,000

LEA : 118408852 Wilkes-Barre Area SD

Printed 2/6/2025 11:21:03 AM

REVISED SUBMISSION

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
REVENUE FROM FEDERAL SOURCES	\$5,782,800
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	123,433,200

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$50,245,021	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,886,136</u>	
Total Approx. Tax Revenue:	\$53,131,157	
Approx. Tax Levy for Tax Rate Calculation:	\$58,809,224	
	Luzerne	Total

2017-18 Data		
a. Assessed Value	\$3,265,877,700	\$3,265,877,700
b. Real Estate Mills	17.4434	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$2,728,783,932	\$2,728,783,932
d. Assessed Value	\$3,260,585,500	\$3,260,585,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$56,968,011	\$56,968,011
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$56,968,011	\$56,968,011
(f Total * g)		
i. Base Mills Subject to Index	17.4434	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.84665%	89.84665%
k. Tax Levy Needed	\$58,809,224	\$58,809,224
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	18.0364	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$58,809,224	\$58,809,224
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$55,923,088
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$50,245,021
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$50,245,021	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,886,136</u>	
Total Approx. Tax Revenue:	\$53,131,157	
Approx. Tax Levy for Tax Rate Calculation:	\$58,809,224	
	Luzerne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.0364	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$58,809,224	\$58,809,224
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	\$13,235.00	
Number of Homestead/Farmstead Properties	12091	12091
Median Assessed Value of Homestead Properties		\$73,800

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$50,245,021
Amount of Tax Relief for Homestead Exclusions	<u>\$2,886,136</u>
Total Approx. Tax Revenue:	\$53,131,157
Approx. Tax Levy for Tax Rate Calculation:	\$58,809,224
	Luzerne
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,886,136	Lowering RE Tax Rate	\$0	\$2,886,136
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,886,136

2018-2019 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 11:21:08 AM

REVISED SUBMISSION

Page - 1 of 1

CODE

6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>	
Luzerne	3,260,585,500	18.0364	58,809,224			89.84665%	
Totals:	3,260,585,500		58,809,224	-	2,886,136 =	55,923,088 X	89.84665% = 50,245,021

	<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>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$10.00	85,000
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$10.00	245,000
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments		330,000	330,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	1.000%	4,900,000
6152	Current Act 511 Occupation Taxes	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	725,000
6154	Current Act 511 Amusement Taxes	0.000%	0
6155	Current Act 511 Business Privilege Taxes	1.5000	1,175,000
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.0015	1,325,000
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0
Total Current Act 511 Taxes – Proportional Assessments		8,125,000	8,125,000
Total Act 511, Current Taxes			8,455,000

Act 511 Tax Limit -->	2,728,783,932 X	12	32,745,407
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Luzerne	17.4434	18.0364	3.40%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
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	1.5000	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 11:21:11 AM

REVISED SUBMISSION

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	61,386,100
1200 Special Programs - Elementary / Secondary	18,496,800
1300 Vocational Education	3,602,400
1400 Other Instructional Programs - Elementary / Secondary	1,862,600
Total Instruction	\$85,347,900
2000 Support Services	
2100 Support Services - Students	3,252,100
2200 Support Services - Instructional Staff	2,936,400
2300 Support Services - Administration	5,124,800
2400 Support Services - Pupil Health	1,991,500
2500 Support Services - Business	1,183,300
2600 Operation and Maintenance of Plant Services	10,436,400
2700 Student Transportation Services	4,370,100
2800 Support Services - Central	518,700
2900 Other Support Services	120,000
Total Support Services	\$29,933,300
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,003,700
3300 Community Services	381,700
Total Operation of Non-Instructional Services	\$2,385,400
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	500,000
5200 Interfund Transfers - Out	5,266,600
Total Other Expenditures and Financing Uses	\$5,766,600
Total Estimated Expenditures and Other Financing Uses	\$123,433,200

LEA : 118408852 Wilkes-Barre Area SD

Printed 2/6/2025 11:21:12 AM

REVISED SUBMISSION

Description	Amount
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,949,700
200 Personnel Services - Employee Benefits	20,536,800
300 Purchased Professional and Technical Services	729,100
400 Purchased Property Services	753,500
500 Other Purchased Services	8,827,500
600 Supplies	2,589,000
800 Other Objects	500
Total Regular Programs - Elementary / Secondary	\$61,386,100
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,225,600
200 Personnel Services - Employee Benefits	5,687,700
300 Purchased Professional and Technical Services	1,828,000
500 Other Purchased Services	3,613,500
600 Supplies	142,000
Total Special Programs - Elementary / Secondary	\$18,496,800
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	321,500
200 Personnel Services - Employee Benefits	250,900
500 Other Purchased Services	3,030,000
Total Vocational Education	\$3,602,400
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	356,400
200 Personnel Services - Employee Benefits	159,700
300 Purchased Professional and Technical Services	692,000
500 Other Purchased Services	650,000
600 Supplies	4,500
Total Other Instructional Programs - Elementary / Secondary	\$1,862,600
Total Instruction	\$85,347,900
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,713,400
200 Personnel Services - Employee Benefits	1,361,700
300 Purchased Professional and Technical Services	147,000
500 Other Purchased Services	5,000
600 Supplies	25,000
Total Support Services - Students	\$3,252,100
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,501,300
200 Personnel Services - Employee Benefits	1,071,200
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	25,000
500 Other Purchased Services	42,200

LEA : 118408852 Wilkes-Barre Area SD

Printed 2/6/2025 11:21:12 AM

REVISED SUBMISSION

Description	Amount
600 Supplies	256,500
800 Other Objects	200
Total Support Services - Instructional Staff	\$2,936,400
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,325,900
200 Personnel Services - Employee Benefits	1,766,100
300 Purchased Professional and Technical Services	886,000
500 Other Purchased Services	90,800
600 Supplies	18,500
800 Other Objects	37,500
Total Support Services - Administration	\$5,124,800
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	778,700
200 Personnel Services - Employee Benefits	584,800
300 Purchased Professional and Technical Services	602,000
600 Supplies	26,000
Total Support Services - Pupil Health	\$1,991,500
2500 Support Services - Business	
100 Personnel Services - Salaries	582,200
200 Personnel Services - Employee Benefits	429,100
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	37,600
600 Supplies	13,000
800 Other Objects	51,400
Total Support Services - Business	\$1,183,300
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,115,500
200 Personnel Services - Employee Benefits	3,238,400
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	1,675,600
500 Other Purchased Services	448,500
600 Supplies	827,700
700 Property	100,000
800 Other Objects	700
Total Operation and Maintenance of Plant Services	\$10,436,400
2700 Student Transportation Services	
100 Personnel Services - Salaries	33,500
200 Personnel Services - Employee Benefits	53,400
500 Other Purchased Services	4,283,000
600 Supplies	200
Total Student Transportation Services	\$4,370,100
2800 Support Services - Central	
100 Personnel Services - Salaries	281,100
200 Personnel Services - Employee Benefits	197,300

LEA : 118408852 Wilkes-Barre Area SD

Printed 2/6/2025 11:21:12 AM

REVISED SUBMISSION

Description	Amount
300 Purchased Professional and Technical Services	21,500
500 Other Purchased Services	5,500
600 Supplies	13,000
800 Other Objects	300
Total Support Services - Central	\$518,700
2900 Other Support Services	
500 Other Purchased Services	120,000
Total Other Support Services	\$120,000
Total Support Services	\$29,933,300
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	806,300
200 Personnel Services - Employee Benefits	347,900
300 Purchased Professional and Technical Services	290,000
400 Purchased Property Services	94,000
500 Other Purchased Services	300,500
600 Supplies	132,000
800 Other Objects	33,000
Total Student Activities	\$2,003,700
3300 Community Services	
100 Personnel Services - Salaries	267,200
200 Personnel Services - Employee Benefits	23,000
500 Other Purchased Services	5,000
600 Supplies	8,500
800 Other Objects	78,000
Total Community Services	\$381,700
Total Operation of Non-Instructional Services	\$2,385,400
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	500,000
Total Debt Service / Other Expenditures and Financing Uses	\$500,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,266,600
Total Interfund Transfers - Out	\$5,266,600
Total Other Expenditures and Financing Uses	\$5,766,600
TOTAL EXPENDITURES	\$123,433,200

LEA : 118408852 Wilkes-Barre Area SD

Printed 2/6/2025 11:21:14 AM

REVISED SUBMISSION

Cash and Short-Term Investments

	06/30/2018 Estimate	06/30/2019 Projection
General Fund	14,500,000	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	1,500,000	1,500,000
Other Capital Projects Fund	18,000,000	10,000,000
Debt Service Fund	9,500	10,000
Food Service / Cafeteria Operations Fund	1,500,000	1,650,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	495,000	475,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	400,000	400,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$36,404,500	\$29,035,000

Long-Term Investments

	06/30/2018 Estimate	06/30/2019 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

Printed 2/6/2025 11:21:14 AM

REVISED SUBMISSION

<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$36,404,500	\$29,035,000

LEA : 118408852 Wilkes-Barre Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	46,795,000	43,830,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,750,000	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,700,000	12,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$59,245,000	\$57,630,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 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>06/30/2018 Estimate</u>	<u>06/30/2019 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>06/30/2018 Estimate</u>	<u>06/30/2019 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

Printed 2/6/2025 11:21:17 AM

REVISED SUBMISSION

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 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	\$59,245,000	\$57,630,000

LEA : 118408852 Wilkes-Barre Area SD

Printed 2/6/2025 11:21:17 AM

REVISED SUBMISSION

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	19,500,000	20,500,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	165,000	175,000
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	\$19,665,000	\$20,675,000
TOTAL INDEBTEDNESS	\$78,910,000	\$78,305,000

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	3,400,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,400,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,524,000