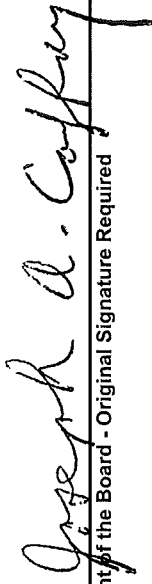


FINAL GENERAL FUND BUDGET


Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/24/2021



President of the Board - Original Signature Required



Date 6/29/21



Secretary of the Board - Original Signature Required



Date 6-30-2021



Chief School Administrator - Original Signature Required



Date 6/29/21

Tom Telesz

(570)826-7111 Extn :1138

Contact Person

Telephone

Extension

ttelesz@wbasd.112.pa.us

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wilkes-Barre Area SD	COUNTY : Luzerne	AUN : 118408852
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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 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 2021-2022 (compared to 2020-2021)?

Yes ☐

No ☒

If yes, see information below, taken from the 2021-2022 General Fund Budget.


Total Budgeted Expenditures	\$146210400
Ending Unassigned Fund Balance	\$7400000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.06%

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 6/29/21
-------------------------------------------------------------------------------------------------------------------	-----------------

DUE DATE: AUGUST 15, 2021

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/25/2021
-------------------------------------------------------------------------------------------------------------------------------	-------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5310	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2700, Object 100: \$36,300.00</div> <div>Function 2700, Object 200: \$53,300.00</div>	There is one employee in this category and their benefits outweigh their salary
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 stability in uncertain 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	7,400,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,400,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	65,760,080	
7000 Revenue from State Sources	53,971,420	
8000 Revenue from Federal Sources	26,478,900	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$146,210,400</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$153,610,400</u>

LEA : 118408852 Wilkes-Barre Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	50,784,083
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	110,000
6140 Current Act 511 Taxes - Flat Rate Assessments	325,000
6150 Current Act 511 Taxes - Proportional Assessments	7,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,400,000
6500 Earnings on Investments	160,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,050,000
6910 Rentals	80,000
6940 Tuition from Patrons	240,000
6990 Refunds and Other Miscellaneous Revenue	25,997
REVENUE FROM LOCAL SOURCES	\$65,760,080
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	30,362,285
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	4,988,800
7311 Pupil Transportation Subsidy	500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	240,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,950,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	145,000
7340 State Property Tax Reduction Allocation	2,887,539
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	1,157,796
7810 State Share of Social Security and Medicare Taxes	1,850,000
7820 State Share of Retirement Contributions	9,800,000
REVENUE FROM STATE SOURCES	\$53,971,420
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	4,100,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	450,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	110,000
8517 Title IV - 21st Century Schools	300,000
8742 Governor's Emergency Education Relief Fund (GEER)	100,000

LEA : 118408852 Wilkes-Barre Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	9,400,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	11,868,900
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	130,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$26,478,900
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	146,210,400

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$50,784,083	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,887,539</u>	
Total Approx. Tax Revenue:	\$53,671,622	
Approx. Tax Levy for Tax Rate Calculation:	\$60,109,041	
	Luzerne	Total

2020-21 Data		
a. Assessed Value	\$3,276,518,200	\$3,276,518,200
b. Real Estate Mills	18.4332	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$2,882,610,169	\$2,882,610,169
d. Assessed Value	\$3,260,911,900	\$3,260,911,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$60,396,715	\$60,396,715
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$60,396,715	\$60,396,715
(f Total * g)		
i. Base Mills Subject to Index	18.4332	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.75000%	88.75000%
k. Tax Levy Needed	\$60,109,041	\$60,109,041
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	18.4332	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$60,109,041	\$60,109,041
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$57,221,502
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$50,784,083
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$50,784,083	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,887,539</u>	
Total Approx. Tax Revenue:	\$53,671,622	
Approx. Tax Levy for Tax Rate Calculation:	\$60,109,041	
	Luzerne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.2258	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$62,693,640	\$62,693,640
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	11473	11473
Median Assessed Value of Homestead Properties		\$74,700

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$50,784,083
Amount of Tax Relief for Homestead Exclusions	<u>\$2,887,539</u>
Total Approx. Tax Revenue:	\$53,671,622
Approx. Tax Levy for Tax Rate Calculation:	\$60,109,041
	Luzerne
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,887,539	Lowering RE Tax Rate	\$0	\$2,887,539
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,887,539

2021-2022 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 11:24:49 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	3,260,911,900	18.4332	60,109,041			88.75000%	
Totals:	3,260,911,900		60,109,041	- 2,887,539	= 57,221,502	X 88.75000%	= 50,784,083
				<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	125,000	125,000
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	200,000	200,000
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						325,000	325,000
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%	4,900,000	4,900,000
6152	Current Act 511 Occupation Taxes			0.0000	0.0000	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	1,000,000	1,000,000
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.0015	0.0000	1,000,000	1,000,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0.0000	0.0000	0	0
Total Current Act 511 Taxes – Proportional Assessments						7,500,000	7,500,000
Total Act 511, Current Taxes							7,825,000
Act 511 Tax Limit -->				2,882,610,169	X	12	34,591,322
				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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Luzerne	18.4332	18.4332	0.00%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					4.3%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.3%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.3%				
6144	Current Act 511 Trailer Taxes					4.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					4.3%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.3%				
6152	Current Act 511 Occupation Taxes					4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.3%				
6154	Current Act 511 Amusement Taxes					4.3%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	4.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.3%				
6157	Current Act 511 Mercantile Taxes	0.0015	0.0015	0.00%	Yes	4.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.3%				

LEA : 118408852 Wilkes-Barre Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	71,481,500
1200 Special Programs - Elementary / Secondary	25,864,800
1300 Vocational Education	3,743,800
1400 Other Instructional Programs - Elementary / Secondary	1,903,100
1500 Nonpublic School Programs	30,000
Total Instruction	\$103,023,200
2000 Support Services	
2100 Support Services - Students	3,512,100
2200 Support Services - Instructional Staff	2,841,800
2300 Support Services - Administration	5,117,700
2400 Support Services - Pupil Health	2,194,300
2500 Support Services - Business	1,200,100
2600 Operation and Maintenance of Plant Services	10,340,900
2700 Student Transportation Services	5,607,600
2800 Support Services - Central	608,400
2900 Other Support Services	120,000
Total Support Services	\$31,542,900
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,310,900
3300 Community Services	421,500
Total Operation of Non-Instructional Services	\$1,732,400
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	418,600
5200 Interfund Transfers - Out	9,493,300
Total Other Expenditures and Financing Uses	\$9,911,900
Total Estimated Expenditures and Other Financing Uses	\$146,210,400

LEA : 118408852 Wilkes-Barre Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,842,400
200 Personnel Services - Employee Benefits	19,835,600
300 Purchased Professional and Technical Services	763,700
400 Purchased Property Services	762,000
500 Other Purchased Services	8,156,400
600 Supplies	15,119,300
800 Other Objects	2,100
Total Regular Programs - Elementary / Secondary	\$71,481,500
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,779,500
200 Personnel Services - Employee Benefits	6,485,500
300 Purchased Professional and Technical Services	2,498,500
500 Other Purchased Services	8,944,300
600 Supplies	157,000
Total Special Programs - Elementary / Secondary	\$25,864,800
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	314,900
200 Personnel Services - Employee Benefits	203,900
500 Other Purchased Services	3,225,000
Total Vocational Education	\$3,743,800
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	118,600
200 Personnel Services - Employee Benefits	62,000
300 Purchased Professional and Technical Services	690,000
500 Other Purchased Services	1,030,000
600 Supplies	2,500
Total Other Instructional Programs - Elementary / Secondary	\$1,903,100
1500 <u>Nonpublic School Programs</u>	
500 Other Purchased Services	30,000
Total Nonpublic School Programs	\$30,000
Total Instruction	\$103,023,200
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,839,200
200 Personnel Services - Employee Benefits	1,415,900
300 Purchased Professional and Technical Services	235,000
500 Other Purchased Services	4,000
600 Supplies	18,000
Total Support Services - Students	\$3,512,100
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,594,200

LEA : 118408852 Wilkes-Barre Area SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,031,900
300 Purchased Professional and Technical Services	61,000
500 Other Purchased Services	4,700
600 Supplies	150,000
Total Support Services - Instructional Staff	\$2,841,800
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,352,200
200 Personnel Services - Employee Benefits	2,004,900
300 Purchased Professional and Technical Services	640,900
500 Other Purchased Services	79,300
600 Supplies	19,000
800 Other Objects	21,400
Total Support Services - Administration	\$5,117,700
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	894,100
200 Personnel Services - Employee Benefits	652,200
300 Purchased Professional and Technical Services	611,000
400 Purchased Property Services	1,000
600 Supplies	36,000
Total Support Services - Pupil Health	\$2,194,300
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	580,200
200 Personnel Services - Employee Benefits	464,400
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	30,000
600 Supplies	10,000
800 Other Objects	40,500
Total Support Services - Business	\$1,200,100
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,228,300
200 Personnel Services - Employee Benefits	2,799,700
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	1,761,300
500 Other Purchased Services	491,300
600 Supplies	1,932,900
700 Property	100,000
800 Other Objects	400
Total Operation and Maintenance of Plant Services	\$10,340,900
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	36,300
200 Personnel Services - Employee Benefits	53,300
500 Other Purchased Services	5,368,000
600 Supplies	150,000
Total Student Transportation Services	\$5,607,600

LEA : 118408852 Wilkes-Barre Area SD

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	330,600
200 Personnel Services - Employee Benefits	232,900
300 Purchased Professional and Technical Services	33,500
500 Other Purchased Services	2,500
600 Supplies	8,500
800 Other Objects	400
Total Support Services - Central	\$608,400
2900 <u>Other Support Services</u>	
500 Other Purchased Services	120,000
Total Other Support Services	\$120,000
Total Support Services	\$31,542,900
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	373,800
200 Personnel Services - Employee Benefits	323,000
300 Purchased Professional and Technical Services	193,000
400 Purchased Property Services	51,600
500 Other Purchased Services	252,500
600 Supplies	95,000
800 Other Objects	22,000
Total Student Activities	\$1,310,900
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	330,400
200 Personnel Services - Employee Benefits	28,400
600 Supplies	55,700
800 Other Objects	7,000
Total Community Services	\$421,500
Total Operation of Non-Instructional Services	\$1,732,400
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	418,600
Total Debt Service / Other Expenditures and Financing Uses	\$418,600
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	9,493,300
Total Interfund Transfers - Out	\$9,493,300
Total Other Expenditures and Financing Uses	\$9,911,900
TOTAL EXPENDITURES	\$146,210,400

LEA : 118408852 Wilkes-Barre Area SD

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Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	25,000,000	21,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	8,000,000	8,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	40,000,000	7,500,000
Debt Service Fund	10,000	10,000
Food Service / Cafeteria Operations Fund	2,800,000	2,200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	450,000	450,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	300,000	300,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$76,560,000	\$39,460,000

Long-Term Investments

	06/30/2021 Estimate	06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$76,560,000	\$39,460,000

LEA : 118408852 Wilkes-Barre Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	160,785,000	158,295,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,750,000	1,750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	48,000,000	49,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$210,535,000	\$209,045,000
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$210,535,000	\$209,045,000

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<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	19,000,000	19,000,000
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	3,750,000	200,000
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	\$22,750,000	\$19,200,000
TOTAL INDEBTEDNESS	\$233,285,000	\$228,245,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	128,150	25,250
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$128,150	\$25,250
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$128,150	\$25,250

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	85,000	17,500
200 Personnel Services - Employee Benefits	41,900	7,500
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies	1,250	250
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$128,150	\$25,250
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$128,150	\$25,250
TOTAL EXPENDITURES	\$128,150	\$25,250

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	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$15,750	\$4,900
TOTAL REVENUES	\$15,750	\$4,900

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	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	3,000	1,000
7820 State Share of Retirement Contributions	12,750	3,900
Total Revenue from State Sources	\$15,750	\$4,900
TOTAL REVENUES	\$15,750	\$4,900

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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	7,400,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,400,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,524,000