

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 06/10/2024**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Tom Telesz

(570)826-7111

Extn :1162

Contact Person

Telephone

Extension

ttelesz@wbasd.k12.pa.us

Email Address

FOR PUBLIC INSPECTION OF 2024-2025 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
<i>Joseph A. Coffey</i>	5-6-24

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

Val Number	Description	Justification
1785	<p>Tax Data: Amount for 2024-25 State Property Tax Reduction Allocation cannot be changed to a higher amount.</p> <p>User entered amount for 7340: \$4,803,045.00 Pre-loaded amount for 7340: \$4,369,565.00</p>	
2300	<p>Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen.</p> <p>7340 LEA Amount: \$4,803,045.00 7340 PDE Amount: \$4,369,565.00</p>	
5310	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2700, Object 100: \$43,000.00 Function 2700, Object 200: \$68,500.00</p>	<p>There is only one employee in this expense category and their benefits are greater than their salary.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>It is a sound management practice to provide for operating contingencies through a Budgetary Reserve. There may be Federal or State programs, which may require expenditures by the school system in the fiscal year for which the budget is being prepared.</p>
8080	<p>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.</p>	<p>Funds on hand to afford the district some stability in certain economic times.</p>

<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	12,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,000,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	65,655,958	
7000 Revenue from State Sources	90,948,203	
8000 Revenue from Federal Sources	15,328,420	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$171,932,581</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$183,932,581</u>

LEA : 118408852 Wilkes-Barre Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	47,987,505
6113 Public Utility Realty Taxes	61,000
6114 Payments in Lieu of Current Taxes - State / Local	400,000
6140 Current Act 511 Taxes - Flat Rate Assessments	345,000
6150 Current Act 511 Taxes - Proportional Assessments	9,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,750,000
6500 Earnings on Investments	1,420,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	950,000
6910 Rentals	100,000
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	172,453
REVENUE FROM LOCAL SOURCES	\$65,655,958
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	62,711,630
7271 Special Education funds for School-Aged Pupils	7,200,732
7311 Pupil Transportation Subsidy	1,275,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	210,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	710,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	170,000
7340 State Property Tax Reduction Allocation	4,803,045
7360 Safe Schools	100,000
7505 Ready to Learn Block Grant	1,157,796
7810 State Share of Social Security and Medicare Taxes	2,310,000
7820 State Share of Retirement Contributions	10,300,000
REVENUE FROM STATE SOURCES	\$90,948,203
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	6,489,170
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	406,750
8516 Title III - Language Instruction for English Learners and Immigrant Students	212,000
8517 Title IV - 21st Century Schools	494,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	7,150,500
8751 ARP ESSER Learning Loss	331,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	225,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$15,328,420
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	171,932,581

Act 1 Index (current): 7.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,987,505	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,803,045</u>	
Total Approx. Tax Revenue:	\$52,790,550	
Approx. Tax Levy for Tax Rate Calculation:	\$59,260,041	
	Luzerne	Total

2023-24 Data		
a. Assessed Value	\$3,287,984,400	\$3,287,984,400
b. Real Estate Mills	18.4332	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$3,130,645,199	\$3,130,645,199
d. Assessed Value	\$3,214,853,680	\$3,214,853,680
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$60,608,074	\$60,608,074
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$60,608,074	\$60,608,074
(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	88.12000%	88.12000%
k. Tax Levy Needed	\$59,260,041	\$59,260,041
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	18.4332	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$59,260,041	\$59,260,041
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$54,456,996
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$47,987,505
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,987,505	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,803,045</u>	
Total Approx. Tax Revenue:	\$52,790,550	
Approx. Tax Levy for Tax Rate Calculation:	\$59,260,041	
	Luzerne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.8709	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$63,882,036	\$63,882,036
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	\$24,044.00	
Number of Homestead/Farmstead Properties	10837	10837
Median Assessed Value of Homestead Properties		\$75,200

Act 1 Index (current): 7.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$47,987,505
Amount of Tax Relief for Homestead Exclusions	<u>\$4,803,045</u>
Total Approx. Tax Revenue:	\$52,790,550
Approx. Tax Levy for Tax Rate Calculation:	\$59,260,041
	Luzerne
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,803,045	Lowering RE Tax Rate	\$0	\$4,803,045
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$4,803,045

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Luzerne	3,214,853,680	18.4332	59,260,041				88.12000%	
Totals:	3,214,853,680		59,260,041	-	4,803,045	=	54,456,996 X	88.12000% = 47,987,505
				<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	120,000	120,000	
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						345,000	345,000	
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%	6,000,000	6,000,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	750,000	750,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			1.50000	0.000	1,250,000	1,250,000	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.00150	0.000	1,250,000	1,250,000	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						9,250,000	9,250,000	
Total Act 511, Current Taxes							9,595,000	
Act 511 Tax Limit -->					3,130,645,199 X	12	37,567,742	
					Market Value	Mills	(511 Limit)	

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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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Luzerne	18.4332	18.4332	0.00%	Yes	7.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					7.8%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	7.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					7.8%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	7.8%				
6144	Current Act 511 Trailer Taxes					7.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					7.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					7.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					7.8%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	7.8%				
6152	Current Act 511 Occupation Taxes					7.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	7.8%				
6154	Current Act 511 Amusement Taxes					7.8%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.50000	0.00%	Yes	7.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					7.8%				
6157	Current Act 511 Mercantile Taxes	0.0015	0.00150	0.00%	Yes	7.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					7.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	63,978,750
1200 Special Programs - Elementary / Secondary	29,347,500
1300 Vocational Education	3,600,900
1400 Other Instructional Programs - Elementary / Secondary	2,100,300
1500 Nonpublic School Programs	192,500
Total Instruction	\$99,219,950
2000 Support Services	
2100 Support Services - Students	2,936,100
2200 Support Services - Instructional Staff	2,838,400
2300 Support Services - Administration	6,485,900
2400 Support Services - Pupil Health	2,524,550
2500 Support Services - Business	1,484,175
2600 Operation and Maintenance of Plant Services	10,776,900
2700 Student Transportation Services	6,185,900
2800 Support Services - Central	1,252,619
2900 Other Support Services	120,000
Total Support Services	\$34,604,544
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,699,500
3300 Community Services	599,900
Total Operation of Non-Instructional Services	\$2,299,400
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	7,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$7,000,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,073,637
5200 Interfund Transfers - Out	8,735,050
5900 Budgetary Reserve	14,000,000
Total Other Expenditures and Financing Uses	\$28,808,687
Total Estimated Expenditures and Other Financing Uses	\$171,932,581

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,605,000
200 Personnel Services - Employee Benefits	22,054,400
300 Purchased Professional and Technical Services	996,300
400 Purchased Property Services	3,600
500 Other Purchased Services	9,002,050
600 Supplies	1,317,400
Total Regular Programs - Elementary / Secondary	\$63,978,750
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,429,300
200 Personnel Services - Employee Benefits	6,952,100
300 Purchased Professional and Technical Services	5,312,300
500 Other Purchased Services	8,484,100
600 Supplies	169,700
Total Special Programs - Elementary / Secondary	\$29,347,500
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	308,500
200 Personnel Services - Employee Benefits	194,400
500 Other Purchased Services	3,098,000
Total Vocational Education	\$3,600,900
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	184,700
200 Personnel Services - Employee Benefits	78,000
300 Purchased Professional and Technical Services	621,100
500 Other Purchased Services	963,000
600 Supplies	253,500
Total Other Instructional Programs - Elementary / Secondary	\$2,100,300
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	35,900
200 Personnel Services - Employee Benefits	21,600
600 Supplies	135,000
Total Nonpublic School Programs	\$192,500
Total Instruction	\$99,219,950
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,401,500
200 Personnel Services - Employee Benefits	1,169,400
300 Purchased Professional and Technical Services	343,100
500 Other Purchased Services	6,000
600 Supplies	16,100
Total Support Services - Students	\$2,936,100
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,488,100
200 Personnel Services - Employee Benefits	965,700
300 Purchased Professional and Technical Services	95,000
500 Other Purchased Services	79,000
600 Supplies	110,600
700 Property	100,000
Total Support Services - Instructional Staff	\$2,838,400
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,172,200
200 Personnel Services - Employee Benefits	2,537,700
300 Purchased Professional and Technical Services	679,900
500 Other Purchased Services	50,000
600 Supplies	22,100
800 Other Objects	24,000
Total Support Services - Administration	\$6,485,900
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	947,100
200 Personnel Services - Employee Benefits	731,950
300 Purchased Professional and Technical Services	791,500
400 Purchased Property Services	1,300
600 Supplies	52,700
Total Support Services - Pupil Health	\$2,524,550
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	801,000
200 Personnel Services - Employee Benefits	529,300
300 Purchased Professional and Technical Services	71,400
500 Other Purchased Services	33,275
600 Supplies	8,500
800 Other Objects	40,700
Total Support Services - Business	\$1,484,175
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,944,000
200 Personnel Services - Employee Benefits	2,417,000
300 Purchased Professional and Technical Services	754,200
400 Purchased Property Services	2,500,000
500 Other Purchased Services	703,000
600 Supplies	958,600
700 Property	500,000
800 Other Objects	100
Total Operation and Maintenance of Plant Services	\$10,776,900
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	43,000
200 Personnel Services - Employee Benefits	68,500
500 Other Purchased Services	5,946,500
600 Supplies	127,900

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Description	Amount
Total Student Transportation Services	\$6,185,900
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	661,000
200 Personnel Services - Employee Benefits	518,000
300 Purchased Professional and Technical Services	30,100
500 Other Purchased Services	2,000
600 Supplies	41,119
800 Other Objects	400
Total Support Services - Central	\$1,252,619
2900 <u>Other Support Services</u>	
500 Other Purchased Services	120,000
Total Other Support Services	\$120,000
Total Support Services	\$34,604,544
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	600,900
200 Personnel Services - Employee Benefits	330,800
300 Purchased Professional and Technical Services	116,900
400 Purchased Property Services	59,800
500 Other Purchased Services	236,000
600 Supplies	230,100
800 Other Objects	125,000
Total Student Activities	\$1,699,500
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	320,900
200 Personnel Services - Employee Benefits	41,700
600 Supplies	217,300
800 Other Objects	20,000
Total Community Services	\$599,900
Total Operation of Non-Instructional Services	\$2,299,400
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	7,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$7,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$7,000,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,273,637
900 Other Uses of Funds	800,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,073,637
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	8,735,050

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$8,735,050
5900 <u>Budgetary Reserve</u>	
800 Other Objects	14,000,000
Total Budgetary Reserve	\$14,000,000
Total Other Expenditures and Financing Uses	\$28,808,687
TOTAL EXPENDITURES	\$171,932,581

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Cash and Short-Term Investments

	06/30/2024 Estimate	06/30/2025 Projection
General Fund	35,000,000	35,000,000
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	40,000,000	40,000,000
Other Capital Projects Fund	500,000	250,000
Debt Service Fund	10,000	10,000
Food Service / Cafeteria Operations Fund	3,250,000	3,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,000,000	1,000,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	325,000	325,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$80,085,000	\$79,585,000

Long-Term Investments

	06/30/2024 Estimate	06/30/2025 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		

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<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$80,085,000	\$79,585,000

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	154,565,000	152,545,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,050,000	332,000
0540 Accumulated Compensated Absences	2,000,000	2,050,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	40,000,000	42,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$197,615,000	\$196,927,000
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>06/30/2024 Estimate</u>	<u>06/30/2025 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>06/30/2024 Estimate</u>	<u>06/30/2025 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>06/30/2024 Estimate</u>	<u>06/30/2025 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>06/30/2024 Estimate</u>	<u>06/30/2025 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	\$197,615,000	\$196,927,000

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<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	21,000,000	22,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	500,000	500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	125,000	150,000
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	\$21,625,000	\$23,150,000
TOTAL INDEBTEDNESS	\$219,240,000	\$220,077,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	124,500	9,250
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	\$124,500	\$9,250
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	\$124,500	\$9,250

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	77,000	6,000
200 Personnel Services - Employee Benefits	46,000	3,000
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	1,500	250
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$124,500	\$9,250
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		

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Description	Nonspecial Education	Special Education
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	\$124,500	\$9,250
TOTAL EXPENDITURES	\$124,500	\$9,250

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	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$21,500	\$1,650
TOTAL REVENUES	\$21,500	\$1,650

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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	4,000	300
7820 State Share of Retirement Contributions	17,500	1,350
Total Revenue from State Sources	\$21,500	\$1,650
TOTAL REVENUES	\$21,500	\$1,650

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	12,000,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,000,000
5900 Budgetary Reserve	14,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,124,000