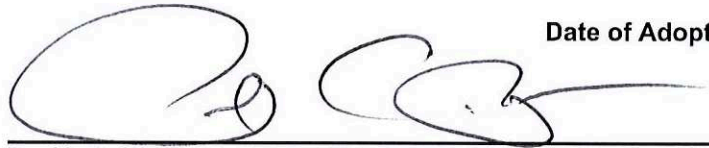


FINAL GENERAL FUND BUDGET

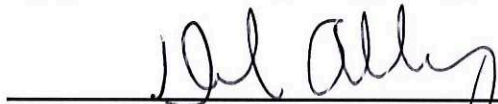
Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2025



President of the Board - Original Signature Required

Date 7/1/25

Secretary of the Board - Original Signature Required

Date 6/24/25

Chief School Administrator - Original Signature Required

Date 7/9/2025

Thomas J Melone

Contact Person

(570)655-3733

Extn :2431

Telephone

Extension

albertmeloneco@wyomingarea.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wyoming Area SD	COUNTY : Luzerne	AUN : 118409203
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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 2025-2026 (compared to 2024-2025)?

Yes

☒

No

☐

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$47834009
Ending Unassigned Fund Balance	\$1999160
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.17%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

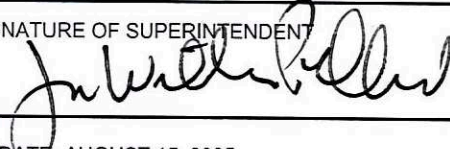
Yes

☒

No

☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 7/9/2025
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DUE DATE: AUGUST 15, 2025

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

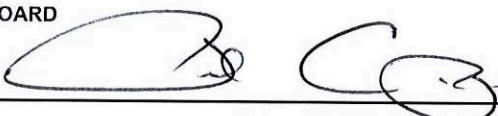
24 PS 6-687(a)(1)

(03/2006)

School District Name : Wyoming Area SD	County : Luzerne	AUN Number : 118409203
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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 5/22/25
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$98,802.00 Function 2500, Object 200: \$109,923.00	Salaries and benefits as per contractual agreements.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is for unanticipated expenditures.
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.	The School District believes that the estimated fund balance is justified for good fiscal management.

<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	15,500	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,007,428	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,007,428</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	25,097,081	
7000 Revenue from State Sources	20,120,296	
8000 Revenue from Federal Sources	1,608,364	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$46,825,741</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$49,833,169</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	19,347,974
6113 Public Utility Realty Taxes	19,000
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	61,000
6150 Current Act 511 Taxes - Proportional Assessments	3,007,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,715,000
6500 Earnings on Investments	325,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	528,107
6910 Rentals	1,500
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	7,000
6990 Refunds and Other Miscellaneous Revenue	10,500
REVENUE FROM LOCAL SOURCES	\$25,097,081
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,374,183
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,097,610
7311 Pupil Transportation Subsidy	2,495,185
7312 Nonpublic and Charter School Pupil Transportation Subsidy	74,690
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	160,271
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	820,496
7505 Ready to Learn Block Grant	357,527
7532 Ready to Learn-Adequacy Supplement	270,202
7810 State Share of Social Security and Medicare Taxes	816,542
7820 State Share of Retirement Contributions	3,593,590
REVENUE FROM STATE SOURCES	\$20,120,296
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	801,669
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	97,656
8516 Title III - Language Instruction for English Learners and Immigrant Students	10,189
8517 Title IV - 21st Century Schools	228,850

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	450,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$1,608,364
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,825,741

Act 1 Index (current): 5.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$19,348,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$820,496</u>		
Total Approx. Tax Revenue:	\$20,168,496		
Approx. Tax Levy for Tax Rate Calculation:	\$22,258,723		

	Luzerne	Wyoming	Total
2024-25 Data			
a. Assessed Value	\$970,726,200	\$9,152,230	\$979,878,430
b. Real Estate Mills	21.0533	105.4852	
I. 2025-26 Data			
c. 2023 STEB Market Value	\$929,228,963	\$43,924,915	\$973,153,878
d. Assessed Value	\$975,446,800	\$9,243,500	\$984,690,300
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2024-25 Calculations			
f. 2024-25 Tax Levy	\$20,436,990	\$965,425	\$21,402,415
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value	95.48633%	4.51367%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$20,436,381	\$966,034	\$21,402,415
(f Total * g)			
i. Base Mills Subject to Index	21.0533	105.5517	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.25000%	90.25000%	90.25000%
k. Tax Levy Needed	\$21,254,038	\$1,004,685	\$22,258,723
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate	21.7890	108.6909	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$21,254,010	\$1,004,684	\$22,258,694
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$21,438,198
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$19,347,974
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.5%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$19,348,000

Amount of Tax Relief for Homestead Exclusions \$820,496

Total Approx. Tax Revenue: \$20,168,496

Approx. Tax Levy for Tax Rate Calculation: \$22,258,723

	Luzerne	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	22.2112	111.3570	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,665,844	\$1,029,328	\$22,695,172
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$7,939.00	\$1,592.00	
Number of Homestead/Farmstead Properties	4539	204	4743
Median Assessed Value of Homestead Properties			\$111,400

Act 1 Index (current): 5.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$19,348,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$820,496</u>		
Total Approx. Tax Revenue:	\$20,168,496		
Approx. Tax Levy for Tax Rate Calculation:	\$22,258,723		

	Luzerne	Wyoming		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$820,496	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$820,496

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	975,446,800	21.7890	21,254,010				90.25000%		
Wyoming	9,243,500	108.6909	1,004,684				90.25000%		
Totals:	984,690,300		22,258,694	-	820,496	=	21,438,198	X	90.25000% = 19,347,974
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					35,000
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			\$5.00	\$0.00	35,000	35,000		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	26,000	26,000		
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						61,000	61,000		
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			0.500%	0.000%	2,750,000	2,750,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	257,000	257,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
Total Current Act 511 Taxes – Proportional Assessments						3,007,000	3,007,000		
Total Act 511, Current Taxes							3,068,000		
Act 511 Tax Limit -->					973,153,878	X	12	11,677,847	
					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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Luzerne	21.0533	21.7890	3.50%	Yes	5.5%				
	Wyoming	105.5517	108.6909	2.98%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

LEA : 118409203 Wyoming Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,048,183
1200 Special Programs - Elementary / Secondary	8,599,796
1300 Vocational Education	1,106,848
1400 Other Instructional Programs - Elementary / Secondary	1,074,624
Total Instruction	\$30,829,451
2000 Support Services	
2100 Support Services - Students	1,544,700
2200 Support Services - Instructional Staff	313,984
2300 Support Services - Administration	2,381,601
2400 Support Services - Pupil Health	974,118
2500 Support Services - Business	391,562
2600 Operation and Maintenance of Plant Services	4,705,262
2700 Student Transportation Services	3,438,057
2800 Support Services - Central	280,506
2900 Other Support Services	14,000
Total Support Services	\$14,043,790
3000 Operation of Non-Instructional Services	
3200 Student Activities	736,851
3300 Community Services	122,358
Total Operation of Non-Instructional Services	\$859,209
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,984,059
5200 Interfund Transfers - Out	85,000
5900 Budgetary Reserve	25,000
Total Other Expenditures and Financing Uses	\$2,094,059
Total Estimated Expenditures and Other Financing Uses	\$47,834,009

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,873,979
200 Personnel Services - Employee Benefits	7,006,013
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	6,000
500 Other Purchased Services	2,554,100
600 Supplies	534,891
700 Property	14,200
800 Other Objects	9,000
Total Regular Programs - Elementary / Secondary	\$20,048,183
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,515,104
200 Personnel Services - Employee Benefits	2,313,402
300 Purchased Professional and Technical Services	1,612,440
500 Other Purchased Services	1,004,800
600 Supplies	147,550
700 Property	5,000
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$8,599,796
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	145,894
200 Personnel Services - Employee Benefits	123,215
500 Other Purchased Services	817,939
600 Supplies	18,700
700 Property	1,100
Total Vocational Education	\$1,106,848
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	389,609
200 Personnel Services - Employee Benefits	251,555
300 Purchased Professional and Technical Services	320,000
500 Other Purchased Services	5,500
600 Supplies	47,560
700 Property	60,000
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$1,074,624
Total Instruction	\$30,829,451
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	794,272
200 Personnel Services - Employee Benefits	609,633
300 Purchased Professional and Technical Services	131,695
500 Other Purchased Services	1,900
600 Supplies	5,200

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<u>Description</u>		<u>Amount</u>
700	Property	1,000
800	Other Objects	1,000
Total Support Services - Students		\$1,544,700
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	16,850
200	Personnel Services - Employee Benefits	7,246
300	Purchased Professional and Technical Services	132,639
400	Purchased Property Services	17,000
500	Other Purchased Services	85,074
600	Supplies	52,875
700	Property	750
800	Other Objects	1,550
Total Support Services - Instructional Staff		\$313,984
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,114,566
200	Personnel Services - Employee Benefits	887,855
300	Purchased Professional and Technical Services	235,500
500	Other Purchased Services	32,670
600	Supplies	15,760
700	Property	1,500
800	Other Objects	93,750
Total Support Services - Administration		\$2,381,601
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	443,180
200	Personnel Services - Employee Benefits	315,088
300	Purchased Professional and Technical Services	212,750
400	Purchased Property Services	200
500	Other Purchased Services	400
600	Supplies	1,500
700	Property	500
800	Other Objects	500
Total Support Services - Pupil Health		\$974,118
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	98,802
200	Personnel Services - Employee Benefits	109,923
300	Purchased Professional and Technical Services	161,237
400	Purchased Property Services	12,000
500	Other Purchased Services	600
600	Supplies	1,500
700	Property	500
800	Other Objects	7,000
Total Support Services - Business		\$391,562
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,692,239
200	Personnel Services - Employee Benefits	1,277,468

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	99,000
400 Purchased Property Services	557,168
500 Other Purchased Services	392,287
600 Supplies	642,600
700 Property	44,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$4,705,262
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	75,808
200 Personnel Services - Employee Benefits	66,584
500 Other Purchased Services	3,294,665
800 Other Objects	1,000
Total Student Transportation Services	\$3,438,057
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	98,150
200 Personnel Services - Employee Benefits	81,356
300 Purchased Professional and Technical Services	101,000
Total Support Services - Central	\$280,506
2900 <u>Other Support Services</u>	
500 Other Purchased Services	14,000
Total Other Support Services	\$14,000
Total Support Services	\$14,043,790
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	267,000
200 Personnel Services - Employee Benefits	112,428
400 Purchased Property Services	63,372
500 Other Purchased Services	164,601
600 Supplies	108,450
700 Property	18,500
800 Other Objects	2,500
Total Student Activities	\$736,851
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	67,500
200 Personnel Services - Employee Benefits	3,158
300 Purchased Professional and Technical Services	1,200
500 Other Purchased Services	6,500
600 Supplies	4,000
800 Other Objects	40,000
Total Community Services	\$122,358
Total Operation of Non-Instructional Services	\$859,209
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,500
700 Property	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	22,723
900 Other Uses of Funds	1,961,336
Total Debt Service / Other Expenditures and Financing Uses	\$1,984,059
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	85,000
Total Interfund Transfers - Out	\$85,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	25,000
Total Budgetary Reserve	\$25,000
Total Other Expenditures and Financing Uses	\$2,094,059
TOTAL EXPENDITURES	\$47,834,009

LEA : 118409203 Wyoming Area SD

Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	7,250,000	6,500,000
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	20,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	54,000	52,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	140,000	142,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,464,000	\$6,744,000

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 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 : 118409203 Wyoming Area SD

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$7,464,000	\$6,744,000

LEA : 118409203 Wyoming Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	18,925,000	17,630,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	22,807	7,603
0540 Accumulated Compensated Absences	620,000	630,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,000,000	11,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$29,567,807	\$29,267,603
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>06/30/2025 Estimate</u>	<u>06/30/2026 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>06/30/2025 Estimate</u>	<u>06/30/2026 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>06/30/2025 Estimate</u>	<u>06/30/2026 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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	\$29,567,807	\$29,267,603

Short-Term Payables	06/30/2025 Estimate	06/30/2026 Projection
General Fund	1,200,000	1,100,000
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		
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	\$1,200,000	\$1,100,000
TOTAL INDEBTEDNESS	\$30,767,807	\$30,367,603

Account Description	Amounts
0810 Nonspendable Fund Balance	15,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,999,160
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,999,160
5900 Budgetary Reserve	25,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,039,660