

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2024



President of the Board - Original Signature Required6/26/24

Date

Secretary of the Board - Original Signature Required6/25/2024

Date

Chief School Administrator - Original Signature Required6/28/24

DateThomas J Melone

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2024-2025 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 2024-2025 (compared to 2023-2024)?

Yes ☒
No ☐

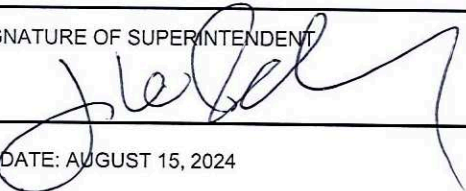
If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$47783389
Ending Unassigned Fund Balance	\$2746374
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.74%

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 7-2-2024
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 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 5/21/24
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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: \$95,262.00 Function 2500, Object 200: \$102,640.00	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	300,000	
0850 Unassigned Fund Balance	3,692,532	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,992,532</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	24,232,809	
7000 Revenue from State Sources	18,864,837	
8000 Revenue from Federal Sources	3,439,585	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$46,537,231</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$50,529,763</u>

LEA : 118409203 Wyoming Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,674,995
6113 Public Utility Realty Taxes	19,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
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	2,907,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,520,000
6500 Earnings on Investments	300,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	491,814
6910 Rentals	1,500
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	67,500
6990 Refunds and Other Miscellaneous Revenue	110,000
REVENUE FROM LOCAL SOURCES	\$24,232,809
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,179,750
7160 Tuition for Orphans Subsidy	80,000
7271 Special Education funds for School-Aged Pupils	1,855,759
7311 Pupil Transportation Subsidy	2,080,510
7312 Nonpublic and Charter School Pupil Transportation Subsidy	69,300
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	154,964
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	709,900
7505 Ready to Learn Block Grant	357,527
7810 State Share of Social Security and Medicare Taxes	789,784
7820 State Share of Retirement Contributions	3,547,343
REVENUE FROM STATE SOURCES	\$18,864,837
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	714,087
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	83,368
8516 Title III - Language Instruction for English Learners and Immigrant Students	9,585
8517 Title IV - 21st Century Schools	548,201
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,548,151

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8749 Other CARES Act Funding	141,695
8751 ARP ESSER Learning Loss	74,498
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$3,439,585
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,537,231

Act 1 Index (current): 7.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$18,675,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$709,900</u>		
Total Approx. Tax Revenue:	\$19,384,900		
Approx. Tax Levy for Tax Rate Calculation:	\$21,402,421		

	Luzerne	Wyoming	Total
2023-24 Data			
a. Assessed Value	\$968,607,900	\$9,155,050	\$977,762,950
b. Real Estate Mills	19.7698	96.4006	
I. 2024-25 Data			
c. 2022 STEB Market Value	\$930,457,085	\$43,953,949	\$974,411,034
d. Assessed Value	\$970,726,200	\$9,152,230	\$979,878,430
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2023-24 Calculations			
f. 2023-24 Tax Levy	\$19,149,184	\$882,552	\$20,031,736
(a * b)			
2024-25 Calculations			
g. Percent of Total Market Value	95.48918%	4.51082%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$19,128,140	\$903,596	\$20,031,736
(f Total * g)			
i. Base Mills Subject to Index	19.7698	98.6991	
(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	\$20,436,996	\$965,425	\$21,402,421
(Approx. Tax Levy * g)			
I. 2024-25 Real Estate Tax Rate	21.0533	105.4852	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$20,436,990	\$965,425	\$21,402,415
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$20,692,515
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$18,674,995
(n * Est. Pct. Collection)			

Act 1 Index (current): 7.2%

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

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$18,675,000

Amount of Tax Relief for Homestead Exclusions: \$709,900

Total Approx. Tax Revenue: \$19,384,900

Approx. Tax Levy for Tax Rate Calculation: \$21,402,421

	Luzerne	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	21.1932	105.8054	
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)	\$20,572,795	\$968,355	\$21,541,150
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	\$7,017.00	\$1,400.00	
Number of Homestead/Farmstead Properties	4596	209	4805
Median Assessed Value of Homestead Properties			\$111,000

Act 1 Index (current): 7.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$18,675,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$709,900</u>		
Total Approx. Tax Revenue:	\$19,384,900		
Approx. Tax Levy for Tax Rate Calculation:	\$21,402,421		

	Luzerne	Wyoming		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$709,900	Lowering RE Tax Rate	\$0	\$709,900
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$709,900

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	970,726,200	21.0533	20,436,990				90.25000%		
Wyoming	9,152,230	105.4852	965,425				90.25000%		
Totals:	979,878,430		21,402,415	-	709,900	=	20,692,515	X	90.25000% = 18,674,995
				<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%		2,650,000		2,650,000
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							2,907,000		2,907,000
Total Act 511, Current Taxes									2,968,000
Act 511 Tax Limit -->				974,411,034 X		12		11,692,932	
				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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Luzerne	19.7698	21.0533	6.50%	Yes	7.2%				
	Wyoming	98.6991	105.4852	6.88%	Yes	7.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,742,797
1200 Special Programs - Elementary / Secondary	7,769,182
1300 Vocational Education	1,208,849
1400 Other Instructional Programs - Elementary / Secondary	1,063,011
1500 Nonpublic School Programs	40,444
Total Instruction	\$29,824,283
2000 Support Services	
2100 Support Services - Students	1,279,340
2200 Support Services - Instructional Staff	357,104
2300 Support Services - Administration	2,294,347
2400 Support Services - Pupil Health	866,194
2500 Support Services - Business	385,739
2600 Operation and Maintenance of Plant Services	6,111,867
2700 Student Transportation Services	3,338,036
2800 Support Services - Central	274,982
2900 Other Support Services	181,000
Total Support Services	\$15,088,609
3000 Operation of Non-Instructional Services	
3200 Student Activities	653,737
3300 Community Services	111,208
Total Operation of Non-Instructional Services	\$764,945
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	149,629
5200 Interfund Transfers - Out	1,923,423
5900 Budgetary Reserve	25,000
Total Other Expenditures and Financing Uses	\$2,098,052
Total Estimated Expenditures and Other Financing Uses	\$47,783,389

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		9,887,744
200 Personnel Services - Employee Benefits		6,840,426
300 Purchased Professional and Technical Services		50,000
400 Purchased Property Services		6,000
500 Other Purchased Services		2,429,100
600 Supplies		506,327
700 Property		14,200
800 Other Objects		9,000
Total Regular Programs - Elementary / Secondary		\$19,742,797
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		3,122,357
200 Personnel Services - Employee Benefits		1,988,535
300 Purchased Professional and Technical Services		1,874,440
500 Other Purchased Services		704,800
600 Supplies		72,550
700 Property		5,000
800 Other Objects		1,500
Total Special Programs - Elementary / Secondary		\$7,769,182
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		207,242
200 Personnel Services - Employee Benefits		144,894
500 Other Purchased Services		836,913
600 Supplies		18,700
700 Property		1,100
Total Vocational Education		\$1,208,849
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		388,961
200 Personnel Services - Employee Benefits		245,779
300 Purchased Professional and Technical Services		320,000
500 Other Purchased Services		10,500
600 Supplies		37,371
700 Property		60,000
800 Other Objects		400
Total Other Instructional Programs - Elementary / Secondary		\$1,063,011
1500 <u>Nonpublic School Programs</u>		
600 Supplies		40,444
Total Nonpublic School Programs		\$40,444
Total Instruction		\$29,824,283
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		625,967
200 Personnel Services - Employee Benefits		506,078

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	131,695
500	Other Purchased Services	1,900
600	Supplies	5,200
700	Property	7,500
800	Other Objects	1,000
Total Support Services - Students		\$1,279,340
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	88,797
200	Personnel Services - Employee Benefits	73,843
300	Purchased Professional and Technical Services	43,983
400	Purchased Property Services	22,000
500	Other Purchased Services	87,031
600	Supplies	38,150
700	Property	750
800	Other Objects	2,550
Total Support Services - Instructional Staff		\$357,104
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,085,430
200	Personnel Services - Employee Benefits	820,737
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	102,750
Total Support Services - Administration		\$2,294,347
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	351,605
200	Personnel Services - Employee Benefits	242,739
300	Purchased Professional and Technical Services	268,750
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		\$866,194
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	95,262
200	Personnel Services - Employee Benefits	102,640
300	Purchased Professional and Technical Services	161,237
400	Purchased Property Services	20,000
500	Other Purchased Services	2,600
600	Supplies	1,500
700	Property	500
800	Other Objects	2,000
Total Support Services - Business		\$385,739

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,627,416
200 Personnel Services - Employee Benefits	1,170,821
300 Purchased Professional and Technical Services	99,000
400 Purchased Property Services	544,168
500 Other Purchased Services	365,211
600 Supplies	592,600
700 Property	1,712,151
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$6,111,867
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	73,684
200 Personnel Services - Employee Benefits	68,787
500 Other Purchased Services	3,194,565
800 Other Objects	1,000
Total Student Transportation Services	\$3,338,036
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	96,450
200 Personnel Services - Employee Benefits	77,532
300 Purchased Professional and Technical Services	101,000
Total Support Services - Central	\$274,982
2900 <u>Other Support Services</u>	
500 Other Purchased Services	31,000
700 Property	150,000
Total Other Support Services	\$181,000
Total Support Services	\$15,088,609
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	263,000
200 Personnel Services - Employee Benefits	112,486
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	38,000
500 Other Purchased Services	109,601
600 Supplies	108,450
700 Property	18,500
800 Other Objects	2,500
Total Student Activities	\$653,737
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	67,500
200 Personnel Services - Employee Benefits	3,208
500 Other Purchased Services	6,500
600 Supplies	4,000
800 Other Objects	30,000

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<u>Description</u>	<u>Amount</u>
Total Community Services	\$111,208
Total Operation of Non-Instructional Services	\$764,945
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</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	126,906
Total Debt Service / Other Expenditures and Financing Uses	\$149,629
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,923,423
Total Interfund Transfers - Out	\$1,923,423
5900 <u>Budgetary Reserve</u>	
800 Other Objects	25,000
Total Budgetary Reserve	\$25,000
Total Other Expenditures and Financing Uses	\$2,098,052
TOTAL EXPENDITURES	\$47,783,389

Cash and Short-Term Investments

	06/30/2024 Estimate	06/30/2025 Projection
General Fund	7,450,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	4,500	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	56,500	53,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	145,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,671,000	\$6,253,000

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	\$7,671,000	\$6,253,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	20,170,000	18,925,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	26,658	22,807
0540 Accumulated Compensated Absences	610,000	620,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,000,000	6,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$25,806,658	\$25,567,807
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		

<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	\$25,806,658	\$25,567,807

LEA : 118409203 Wyoming Area SD

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	1,100,000	1,200,000
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	\$1,100,000	\$1,200,000
TOTAL INDEBTEDNESS	\$26,906,658	\$26,767,807

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	2,746,374
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,746,374
5900 Budgetary Reserve	25,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,786,874