

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 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 or equal to the specified percentage of its total budgeted expenditures:

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

Did you raise property taxes in SY 2018-2019 (compared to 2017-2018)? Yes No

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

Total Budgeted Expenditures	\$37199356
Ending Unassigned Fund Balance	\$1153736
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.1%

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 7-9-18
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : 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 22-May-2018
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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: \$81,965.00 Function 2500, Object 200: \$92,378.00	Salaries and benefits are 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.	Reserve 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	3,253,889
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,253,889</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,754,496
7000 Revenue from State Sources	15,584,047
8000 Revenue from Federal Sources	760,660
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$35,099,203</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$38,353,092</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	14,614,196
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	27,500
6140 Current Act 511 Taxes - Flat Rate Assessments	51,500
6150 Current Act 511 Taxes - Proportional Assessments	2,193,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,350,000
6500 Earnings on Investments	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	275,000
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	7,700
6990 Refunds and Other Miscellaneous Revenue	160,000

REVENUE FROM LOCAL SOURCES \$18,754,496**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	7,998,157
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,558,767
7311 Pupil Transportation Subsidy	1,440,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	209,017
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,000
7340 State Property Tax Reduction Allocation	469,590
7505 Ready to Learn Block Grant	357,527
7810 State Share of Social Security and Medicare Taxes	658,369
7820 State Share of Retirement Contributions	2,835,620

REVENUE FROM STATE SOURCES \$15,584,047**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	578,138
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	89,640
8517 NCLB, Title IV - 21st Century Schools	42,882
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

REVENUE FROM FEDERAL SOURCES \$760,660**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 35,099,203**

Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$14,614,275		
Amount of Tax Relief for Homestead Exclusions	<u>\$469,590</u>		
Total Approx. Tax Revenue:	\$15,083,865		
Approx. Tax Levy for Tax Rate Calculation:	\$16,798,389		

	Luzerne	Wyoming	Total
<hr/>			
2017-18 Data			
a. Assessed Value	\$988,423,200	\$8,889,980	\$997,313,180
b. Real Estate Mills	15.9367	78.1897	
I. 2018-19 Data			
c. 2016 STEB Market Value	\$868,196,715	\$38,141,853	\$906,338,568
d. Assessed Value	\$978,222,500	\$8,894,790	\$987,117,290
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2017-18 Calculations			
f. 2017-18 Tax Levy	\$15,752,204	\$695,105	\$16,447,309
(a * b)			
2018-19 Calculations			
II. g. Percent of Total Market Value	95.79166%	4.20834%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$15,755,150	\$692,159	\$16,447,309
(f Total * g)			
i. Base Mills Subject to Index	15.9396	78.1897	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	89.50000%	89.50000%	89.50000%
k. Tax Levy Needed	\$16,091,456	\$706,933	\$16,798,389
(Approx. Tax Levy * g)			
I. 2018-19 Real Estate Tax Rate	16.4496	79.4771	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$16,091,369	\$706,932	\$16,798,301
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$16,328,711
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$14,614,196
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$14,614,275

Amount of Tax Relief for Homestead Exclusions

\$469,590

Total Approx. Tax Revenue:

\$15,083,865

Approx. Tax Levy for Tax Rate Calculation:

\$16,798,389

	Luzerne	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	16.4496	80.6917	
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)	\$16,091,369	\$717,736	\$16,809,105
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	\$5,508.00	\$1,140.00	
Number of Homestead/Farmstead Properties	4973	210	5183
Median Assessed Value of Homestead Properties			\$109,900

Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$14,614,275

Amount of Tax Relief for Homestead Exclusions

\$469,590

Total Approx. Tax Revenue:

\$15,083,865

Approx. Tax Levy for Tax Rate Calculation:

\$16,798,389

Luzerne

Wyoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$469,590

Lowering RE Tax Rate

\$0

\$469,590

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$469,590

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Luzerne	978,222,500	16.4496	16,091,369			89.50000%	
Wyoming	8,894,790	79.4771	706,932			89.50000%	
Totals:	987,117,290		16,798,301	- 469,590 =	16,328,711 X	89.50000% =	14,614,196

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		27,500
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	27,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	24,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			51,500
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,025,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	168,600
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,193,600
Total Act 511, Current Taxes			2,245,100
Act 511 Tax Limit -->		906,338,568 X	12
		Market Value	Mills
			10,876,063
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	
6111	<u>Current Real Estate Taxes</u>								
	Luzerne	15.9396	16.4496	3.20%	Yes	3.2%			
	Wyoming	78.1897	79.4771	1.65%	Yes	3.2%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,421,763
1200 Special Programs - Elementary / Secondary	5,427,351
1300 Vocational Education	941,694
1400 Other Instructional Programs - Elementary / Secondary	1,147,670
Total Instruction	\$22,938,478
2000 Support Services	
2100 Support Services - Students	934,572
2200 Support Services - Instructional Staff	521,916
2300 Support Services - Administration	2,194,665
2400 Support Services - Pupil Health	613,457
2500 Support Services - Business	355,069
2600 Operation and Maintenance of Plant Services	3,444,920
2700 Student Transportation Services	2,379,257
2800 Support Services - Central	230,411
2900 Other Support Services	46,000
Total Support Services	\$10,720,267
3000 Operation of Non-Instructional Services	
3200 Student Activities	594,719
3300 Community Services	135,537
Total Operation of Non-Instructional Services	\$730,256
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	505,022
5200 Interfund Transfers - Out	2,072,833
5900 Budgetary Reserve	225,000
Total Other Expenditures and Financing Uses	\$2,802,855
Total Estimated Expenditures and Other Financing Uses	\$37,199,356

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,413,166
200 Personnel Services - Employee Benefits	5,811,175
300 Purchased Professional and Technical Services	92,500
400 Purchased Property Services	6,000
500 Other Purchased Services	684,100
600 Supplies	390,622
700 Property	14,200
800 Other Objects	10,000
Total Regular Programs - Elementary / Secondary	\$15,421,763
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,162,346
200 Personnel Services - Employee Benefits	1,339,155
300 Purchased Professional and Technical Services	1,494,000
500 Other Purchased Services	374,800
600 Supplies	51,550
700 Property	5,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$5,427,351
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	178,553
200 Personnel Services - Employee Benefits	123,770
500 Other Purchased Services	610,571
600 Supplies	27,700
700 Property	1,100
Total Vocational Education	\$941,694
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	538,997
200 Personnel Services - Employee Benefits	308,873
300 Purchased Professional and Technical Services	282,000
500 Other Purchased Services	10,500
600 Supplies	6,900
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$1,147,670
Total Instruction	\$22,938,478
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	496,802
200 Personnel Services - Employee Benefits	400,670
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	1,900
600 Supplies	8,200
700 Property	1,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
Total Support Services - Students	\$934,572
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	191,813
200 Personnel Services - Employee Benefits	131,231
300 Purchased Professional and Technical Services	57,151
400 Purchased Property Services	22,000
500 Other Purchased Services	78,271
600 Supplies	38,150
700 Property	750
800 Other Objects	2,550
Total Support Services - Instructional Staff	\$521,916
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,074,884
200 Personnel Services - Employee Benefits	783,101
300 Purchased Professional and Technical Services	203,500
500 Other Purchased Services	34,670
600 Supplies	12,260
700 Property	1,500
800 Other Objects	84,750
Total Support Services - Administration	\$2,194,665
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	230,855
200 Personnel Services - Employee Benefits	135,752
300 Purchased Professional and Technical Services	243,750
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	\$613,457
2500 Support Services - Business	
100 Personnel Services - Salaries	81,965
200 Personnel Services - Employee Benefits	92,378
300 Purchased Professional and Technical Services	152,626
400 Purchased Property Services	20,000
500 Other Purchased Services	2,600
600 Supplies	3,000
700 Property	500
800 Other Objects	2,000
Total Support Services - Business	\$355,069
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,252,347
200 Personnel Services - Employee Benefits	786,682
300 Purchased Professional and Technical Services	90,500

2018-2019 Final General Fund Budget

LEA : 118409203 Wyoming Area SD

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	459,000
500 Other Purchased Services	257,791
600 Supplies	554,100
700 Property	44,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$3,444,920
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	71,873
200 Personnel Services - Employee Benefits	60,565
500 Other Purchased Services	2,241,819
600 Supplies	4,000
800 Other Objects	1,000
Total Student Transportation Services	\$2,379,257
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	87,208
200 Personnel Services - Employee Benefits	66,203
300 Purchased Professional and Technical Services	77,000
Total Support Services - Central	\$230,411
2900 <u>Other Support Services</u>	
500 Other Purchased Services	46,000
Total Other Support Services	\$46,000
Total Support Services	\$10,720,267
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	253,142
200 Personnel Services - Employee Benefits	116,206
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	3,000
500 Other Purchased Services	108,721
600 Supplies	107,450
700 Property	2,500
800 Other Objects	2,500
Total Student Activities	\$594,719
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	94,200
200 Personnel Services - Employee Benefits	5,837
500 Other Purchased Services	6,500
600 Supplies	4,000
800 Other Objects	25,000
Total Community Services	\$135,537
Total Operation of Non-Instructional Services	\$730,256
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	

<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	482,299
Total Debt Service / Other Expenditures and Financing Uses	\$505,022
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,072,833
Total Interfund Transfers - Out	\$2,072,833
5900 <u>Budgetary Reserve</u>	
800 Other Objects	225,000
Total Budgetary Reserve	\$225,000
Total Other Expenditures and Financing Uses	\$2,802,855
TOTAL EXPENDITURES	\$37,199,356

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	4,500,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	2,500	2,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	45,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	95,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$4,652,500	\$4,142,000
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Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$4,652,500	\$4,142,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	23,031,557	21,367,147
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	20,000	20,000
0540 Accumulated Compensated Absences	575,000	580,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,000,000	1,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$24,626,557	\$22,967,147

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase 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		

Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2018-2019 Final General Fund Budget

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Long-Term Indebtedness**06/30/2018 Estimate****06/30/2019 Projection**

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-Purchase 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-Purchase 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-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase 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-Purchase 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-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase 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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 0530 Lease-Purchase 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

\$24,626,557

\$22,967,147

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	800,000	825,000
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	\$800,000	\$825,000
TOTAL INDEBTEDNESS	\$25,426,557	\$23,792,147

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	1,153,736
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,153,736
5900 Budgetary Reserve	225,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,394,236