

LEA Name: Wyoming Area SD

Class: 3

AUN Number: 118409203

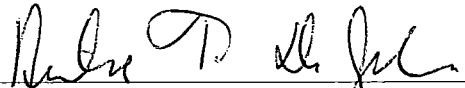
County:

Luzerne

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2011 - 06/30/2012

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 6/28/2011



President of the Board - Original Signature Required

7/6/11

Date



Secretary of the Board - Original Signature Required

7/6/11

Date



Chief School Administrator - Original Signature Required

7-12-11

Date

Thomas J. Melone

Contact Person

(570) 655-3733 2431

Telephone Extension

albertmeloneco@wyomingarea.org

E-mail Address

Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	0
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	1,675,317
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	1,675,317
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,831,431
7000 Revenue from State Sources	11,615,601
8000 Revenue from Federal Sources	610,661
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	28,057,693
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	29,733,010

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	12,099,663
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	17,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	20,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	26,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	51,000
6150	Current Act 511 Taxes - Proportional Assessments	1,892,500
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,041,500
6500	Earnings on Investments	25,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	347,264
6910	Rentals	0
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	12,500
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	299,004
	REVENUE FROM LOCAL SOURCES	15,831,431

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	7,245,569
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	40,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7230	Alternative Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,361,651
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,075,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	246,442
7330	Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340	State Property Tax Reduction Allocation	475,296
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7502	Dual Enrollment Grants	0
7503	Project 720 / High School Reform	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	533,597
7820	State Share of Retirement Contributions	588,046
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		11,615,601

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	482,434
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	128,227
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	0
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
REVENUE FROM FEDERAL SOURCES		610,661

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		28,057,693

Act 1 Index (current): 1.9%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$12,099,743
 Amount of Tax Relief for Homestead Exclusions + \$475,296
 Total Approx. Tax Revenue: \$12,575,039
 Approx. Tax Levy for Tax Rate Calculation: \$13,994,562

Section 672.1 Method Choice: (a)(1)

	Lucerne	Wyoming	Total
2010-11 Data			
a. Assessed Value	\$1,018,325,900	\$9,277,363	\$1,027,603,263
b. Real Estate Mills	12.3741	66.5355	
I. 2011-12 Data			
c. 2009 STEB Market Value	\$693,219,800	\$34,536,100	\$727,755,900
d. Assessed Value	\$1,019,147,900	\$9,258,663	\$1,028,406,563
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2010-11 Calculations			
f. 2010-11 Tax Levy (a * b)	\$12,600,867	\$617,274	\$13,218,141
2011-12 Calculations			
II. g. Percent of Total Market Value	95.25444%	4.74556%	100.00000%
h. Rebalanced 2010-11 Tax Levy (f Total * g)	\$12,590,866	\$627,275	\$13,218,141
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	12.3741	67.6135	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	89.50000%	89.50000%	89.50000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$13,330,442	\$664,120	\$13,994,562
III. I. 2011-12 Real Estate Tax Rate (k / d * 1000)	13.0799	71.7295	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$13,330,353	\$664,119	\$13,994,472
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$13,519,176
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$12,099,663

Act 1 Index (current): 1.9%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$12,099,743
 Amount of Tax Relief for Homestead Exclusions + \$475,296
 Total Approx. Tax Revenue: \$12,575,039
 Approx. Tax Levy for Tax Rate Calculation: \$13,994,562

Section 672.1 Method Choice: (a)(1)

	Luzerne	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	12.6092	68.8981	
q. Mills In Excess of Index if (l > p), (l - p)	0.4707	2.8314	3.3021
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$12,850,640	\$637,904	\$13,488,544
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$479,713	\$26,215	\$505,928
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$429,343	\$23,462	\$452,805

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$6,346	\$1,157	
Number of Homestead/Farmstead Properties	5,520	230	5,750
V. Median Assessed Value of Homestead Properties			\$108,000

Act 1 Index (current): 1.9%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$12,099,743

\$475,296

\$12,575,039

\$13,994,562

Luzerne

Section 672.1 Method Choice:

(a)(1)

Wyoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$475,296

Lowering RE Tax Rate

\$0

\$475,296

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$475,296

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	1,019,147,900	13.0799	13,330,353			89.50000%	
Wyoming	9,258,663	71.7295	664,119			89.50000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,028,406,563		13,994,472	- 475,296	= 13,519,176	89.50000%	= 12,099,663

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	5.00	26,000

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	26,000	26,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	25,000	25,000
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			51,000	51,000

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	1,775,000	1,775,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	117,500	117,500
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			1,892,500	1,892,500

Total Act 511, Current Taxes

Act 511 Tax Limit	---	727,755,900	X	12	8,733,071
		Market Value		Mills	(511 Limit)

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2011-2012 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME Wyoming Area SD	COUNTY NAME Luzerne	AUN 118409203
---	------------------------	------------------

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 2011-2012 (compared to 2010-2011)? Yes No

If yes, see information below, taken from the 2011-2012 General Fund Budget.

Total Budgeted Expenditures	\$28,889,667.00
Ending Unassigned Fund Balance	\$125,465.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.5%

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 7-12-11
---	-----------------

DUE DATE: AUGUST 15, 2011

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET
HARRISBURG, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>	
1000 Instruction		
1100 Regular Programs - Elementary/Secondary	12,808,559	
1200 Special Programs - Elementary/Secondary	3,351,746	
1300 Vocational Education	944,201	
1400 Other Instructional Programs - Elementary/Secondary	779,484	
1500 Nonpublic School Programs	0	
1600 Adult Education Programs	5,866	
1700 Higher Education Programs	0	
1800 Pre-Kindergarten	0	
Total 1000 Instruction	17,889,856	
2000 Support Services		
2100 Support Services - Pupil Personnel	599,928	
2200 Support Services - Instructional Staff	484,311	
2300 Support Services - Administration	1,616,225	
2400 Support Services - Pupil Health	535,200	
2500 Support Services - Business	336,555	
2600 Operation & Maintenance of Plant Services	2,622,299	
2700 Student Transportation Services	1,379,668	
2800 Support Services - Central	169,475	
2900 Other Support Services	36,502	
Total 2000 Support Services	7,780,163	
3000 Operation of Non-instructional Services		
3100 Food Services	0	
3200 Student Activities	497,912	
3300 Community Services	128,167	
3400 Scholarships and Awards	0	
Total 3000 Operation of Non-instructional Services	626,079	
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services	7,687	
Total 4000 Facilities Acquisition, Construction and Improvement	7,687	
Total Estimated Expenditures		26,303,785
5000 Other Expenditures and Financing Uses		
5100 Debt Service	2,330,757	
5200 Interfund Transfers - Out	55,125	
5300 Transfers Involving Component Units	0	
5900 Budgetary Reserve	200,000	
Total Other Financing Uses		2,585,882
Total Estimated Expenditures and Other Financing Uses		28,889,667
Appropriation of Prior Year Fund Balance		0
Total Appropriations		28,889,667
Ending Committed, Assigned and Unassigned Fund Balance		843,343
Total Appropriations and Ending Fund Balances		29,733,010

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	8,264,376
200	Personnel Services-Employee Benefits	3,705,657
300	Purchased Professional & Technical Services	141,700
400	Purchased Property Services	14,709
500	Other Purchased Services	307,080
600	Supplies	350,658
700	Property	14,436
800	Other Objects	9,943
	Total Regular Programs - Elementary/Secondary	12,808,559
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,501,090
200	Personnel Services-Employee Benefits	445,290
300	Purchased Professional & Technical Services	1,030,825
400	Purchased Property Services	0
500	Other Purchased Services	308,000
600	Supplies	60,492
700	Property	5,126
800	Other Objects	923
	Total Special Programs - Elementary/Secondary	3,351,746
1300	Vocational Education	
100	Personnel Services-Salaries	288,414
200	Personnel Services-Employee Benefits	105,607
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	872
500	Other Purchased Services	515,090
600	Supplies	33,090
700	Property	1,128
800	Other Objects	0
	Total Vocational Education	944,201
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	519,460
200	Personnel Services-Employee Benefits	130,339
300	Purchased Professional & Technical Services	115,000
400	Purchased Property Services	0
500	Other Purchased Services	10,250
600	Supplies	4,435
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	779,484

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	5,000
200	Personnel Services-Employee Benefits	815
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	51
	Total Adult Education Programs	5,866
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
Total Instruction		17,889,856

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	342,049
200	Personnel Services-Employee Benefits	145,098
300	Purchased Professional & Technical Services	100,350
400	Purchased Property Services	1,025
500	Other Purchased Services	1,968
600	Supplies	7,260
700	Property	1,051
800	Other Objects	1,127
	Total Support Services - Pupil Personnel	599,928
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	230,965
200	Personnel Services-Employee Benefits	99,489
300	Purchased Professional & Technical Services	3,793
400	Purchased Property Services	12,453
500	Other Purchased Services	83,347
600	Supplies	49,548
700	Property	769
800	Other Objects	3,947
	Total Support Services - Instructional Staff	484,311
2300	Support Services - Administration	
100	Personnel Services-Salaries	896,796
200	Personnel Services-Employee Benefits	363,999
300	Purchased Professional & Technical Services	238,105
400	Purchased Property Services	3,998
500	Other Purchased Services	67,579
600	Supplies	16,179
700	Property	1,537
800	Other Objects	28,032
	Total Support Services - Administration	1,616,225
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	232,820
200	Personnel Services-Employee Benefits	91,807
300	Purchased Professional & Technical Services	197,750
400	Purchased Property Services	717
500	Other Purchased Services	1,312
600	Supplies	9,257
700	Property	512
800	Other Objects	1,025
	Total Support Services - Pupil Health	535,200

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	97,942
200	Personnel Services-Employee Benefits	74,778
300	Purchased Professional & Technical Services	130,150
400	Purchased Property Services	4,612
500	Other Purchased Services	21,156
600	Supplies	2,484
700	Property	512
800	Other Objects	4,921
	Total Support Services - Business	336,555
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,026,050
200	Personnel Services-Employee Benefits	401,252
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	391,674
500	Other Purchased Services	152,322
600	Supplies	635,882
700	Property	13,069
800	Other Objects	2,050
	Total Operation & Maintenance of Plant Services	2,622,299
2700	Student Transportation Services	
100	Personnel Services-Salaries	75,409
200	Personnel Services-Employee Benefits	29,004
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,270,642
600	Supplies	3,588
700	Property	0
800	Other Objects	1,025
	Total Student Transportation Services	1,379,668
2800	Support Services - Central	
100	Personnel Services-Salaries	56,591
200	Personnel Services-Employee Benefits	30,292
300	Purchased Professional & Technical Services	78,000
400	Purchased Property Services	0
500	Other Purchased Services	4,592
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Support Services - Central	169,475

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	36,502
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	36,502
	Total Support Services	7,780,163
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	233,938
200	Personnel Services-Employee Benefits	47,757
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	3,075
500	Other Purchased Services	76,388
600	Supplies	129,066
700	Property	2,563
800	Other Objects	5,125
	Total Student Activities	497,912

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
3300	Community Services		
100	Personnel Services-Salaries	88,100	
200	Personnel Services-Employee Benefits	1,288	
300	Purchased Professional & Technical Services	16,538	
400	Purchased Property Services	0	
500	Other Purchased Services	6,866	
600	Supplies	2,050	
700	Property	0	
800	Other Objects	13,325	
	Total Community Services	128,167	
3400	Scholarships and Awards		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Scholarships and Awards	0	
	Total Operation of Non-instructional Services		626,079
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT		
4000	Facilities Acquisition, Construction and Improvement Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	2,562	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	5,125	
	Total Facilities Acquisition, Construction and Improvement Services		7,687
5000	OTHER EXPENDITURES AND FINANCING USES		
5100	Debt Service		
800	Other Objects	44,389	
900	Other Uses of Funds	2,286,368	
	Total Debt Service	2,330,757	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	55,125	
	Total Interfund Transfers - Out	55,125	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5900	Budgetary Reserve	
800	Other Objects	200,000
	Total Budgetary Reserve	200,000
	Total Other Expenditures and Financing Uses	2,585,882
TOTAL EXPENDITURES		28,889,667

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	2,600,000	2,500,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	2,000	1,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	100,000	10,000
Capital Reserve Fund - §1431	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	175,000	170,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	75,000	70,000
Agency Fund	95,000	90,000
Total Cash and Short-Term Investments	3,047,000	2,841,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	1,000,000	50,000
Capital Reserve Fund - §1431	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	1,000,000	50,000
TOTAL CASH AND INVESTMENTS	4,047,000	2,891,000

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Bonds Payable	22,880,000	22,120,000
Lease-Purchase Obligations	60,000	50,000
Accumulated Compensated Absences	620,000	650,000
Authority Lease Obligations	0	0
Other Long-Term Liabilities	3,008,000	2,915,000
TOTAL LONG-TERM INDEBTEDNESS	26,568,000	25,735,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	700,000	600,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	700,000	600,000
TOTAL INDEBTEDNESS	<u>27,268,000</u>	<u>26,335,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance <i>Explanation: Estimated for 12-13 PSERS Contribution of \$221,408 and estimated for 12-13 Health Insurance Increase of \$496,470.</i>	717,878
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: The School District believes that the estimated fund balance is justified for good fiscal management. Maintaining a fund balance at this level is in compliance with recommended levels.</i>	125,465
Total Ending Fund Balance - Committed, Assigned, and Unassigned		843,343
5900	Budgetary Reserve <i>Explanation: Reserve for settlement of Teacher and Administrative contract.</i>	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		1,043,343
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0

**Certification of Utilization of Referendum Exceptions
For Fiscal Year 2011-2012
Special Session Act 1 of 2006**

School District Name

Wyoming Area SD

County Name

Luzerne

AUN

1-18-40-920-3

**Data Based on SD Certification to PDE
Following Adoption of Preliminary Budget**

1.	Amount of Real Estate Tax Revenue Needed in Excess of Index (From RETR report, Preliminary PDE-2028)	\$502,787
	<u>Exceptions approved by Court of Common Pleas</u>	
	Costs to respond or recover from emergency or disaster	
	Costs to implement a court or administrative order	
	Costs to respond to conditions posing immediate threat	
	2a. TOTAL OF APPROVED CCP EXCEPTIONS	
	<u>Exceptions approved by PA Department of Education</u>	<u>333(j)(5)Approval</u>
	School Construction - A	
	GON 2006 A	\$884,553
	Series B 2006	\$58,353
	GOB C 2006	\$40,526
	Total School Construction - A	\$983,432
	Special Education Expenditures	\$518,806
	Health Care-Related Benefits	\$173,782
	Retirement Contributions	\$199,396
	2b. TOTAL OF APPROVED PDE EXCEPTIONS	\$1,875,416
2.	Total of Referendum Exceptions	\$1,875,416

**SD Certification to PDE
Following Adoption of Final Budget**

	Luzerne	Wyoming		
\$452,805	0.4707	2.8314		
<u>Amount of Exception Utilized</u>		<u>Real Estate Tax Rates By County</u>		
				*
				*
				*
				*
\$80,805	0.0840	0.5053		
\$173,000	0.1798	1.0818		
\$199,000	0.2069	1.2443		

The dollar amount of each exception used and the corresponding millage equivalent

* Tax rates must be rescinded upon fulfillment of order or repayment of bond

PDE Determination of 2011-2012 Approved Referendum Exceptions and Tax Rates

3. Lesser of Lines 1 or 2b from section A

\$502,787

Note : Due to section 672.1 rebalancing requirements, allowable tax rates may not generate revenue equal to the amount of approved referendum exceptions.

* Approved amounts differ from original submission due to data corrections discussed with school district

I hereby certify that the above information is accurate and complete

Signature of Superintendent

Date

