

FINAL GENERAL FUND BUDGET

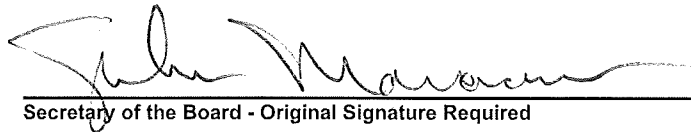
Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2019



President of the Board - Original Signature Required

06-25-2019
Date

Secretary of the Board - Original Signature Required

06-25-2019
Date

Chief School Administrator - Original Signature Required

06-25-2019
Date

Thomas J Melone

Contact Person

(570)655-3733

Extn :2431

Telephone

Extension

albertmeloneco@wyomingarea.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 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 2019-2020 (compared to 2018-2019)?

Yes ☒

No ☐

If yes, see information below, taken from the 2019-2020 General Fund Budget.

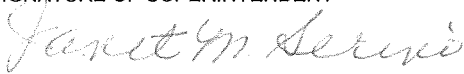
Total Budgeted Expenditures	\$36692050
Ending Unassigned Fund Balance	\$1690083
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.6%

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 7/1/19
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 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 5/31/19
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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: \$84,243.00 Function 2500, Object 200: \$94,818.00	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	2,380,339	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,380,339</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	19,383,429	
7000 Revenue from State Sources	15,836,577	
8000 Revenue from Federal Sources	781,788	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$36,001,794</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$38,382,133</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,029,013
6113 Public Utility Realty Taxes	18,500
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6120 Current Per Capita Taxes, Section 679	34,000
6140 Current Act 511 Taxes - Flat Rate Assessments	60,000
6150 Current Act 511 Taxes - Proportional Assessments	2,253,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,380,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	339,316
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	13,000
6990 Refunds and Other Miscellaneous Revenue	170,000
REVENUE FROM LOCAL SOURCES	\$19,383,429
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,098,744
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,624,212
7311 Pupil Transportation Subsidy	1,629,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	16,026
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	468,381
7505 Ready to Learn Block Grant	357,527
7810 State Share of Social Security and Medicare Taxes	660,526
7820 State Share of Retirement Contributions	2,917,161
REVENUE FROM STATE SOURCES	\$15,836,577
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	583,115
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	105,368
8517 NCLB, Title IV - 21St Century Schools	43,305
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
REVENUE FROM FEDERAL SOURCES	\$781,788
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,001,794

AUN: 118409203 Wyoming Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$15,029,015		
Amount of Tax Relief for Homestead Exclusions	<u>\$468,381</u>		
Total Approx. Tax Revenue:	\$15,497,396		
Approx. Tax Levy for Tax Rate Calculation:	\$17,260,577		

	Luzerne	Wyoming	Total
2018-19 Data			
a. Assessed Value	\$978,222,500	\$8,894,790	\$987,117,290
b. Real Estate Mills	16.4496	79.4771	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$860,132,544	\$38,367,879	\$898,500,423
d. Assessed Value	\$974,292,400	\$8,931,210	\$983,223,610
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy	\$16,091,369	\$706,932	\$16,798,301
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	95.72979%	4.27021%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$16,080,978	\$717,323	\$16,798,301
(f Total * g)			
i. Base Mills Subject to Index	16.4496	80.6452	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	89.50000%	89.50000%	89.50000%
k. Tax Levy Needed	\$16,523,514	\$737,063	\$17,260,577
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	16.9595	82.5266	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$16,523,512	\$737,062	\$17,260,574
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$16,792,193
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$15,029,013
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.1%

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

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$15,029,015

Amount of Tax Relief for Homestead Exclusions \$468,381

Total Approx. Tax Revenue: \$15,497,396

Approx. Tax Levy for Tax Rate Calculation: \$17,260,577

	Luzerne	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	16.9595	83.1452	
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)	\$16,523,512	\$742,587	\$17,266,099
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	\$5,412.90	\$1,112.37	
Number of Homestead/Farmstead Properties	4890	212	5102
Median Assessed Value of Homestead Properties			\$109,900

Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$15,029,015		
Amount of Tax Relief for Homestead Exclusions	<u>\$468,381</u>		
Total Approx. Tax Revenue:	\$15,497,396		
Approx. Tax Levy for Tax Rate Calculation:	\$17,260,577		

	Luzerne	Wyoming		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$468,381	Lowering RE Tax Rate	\$0	\$468,381
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$468,381

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>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Luzerne	974,292,400	16.9595	16,523,512				89.50000%		
Wyoming	8,931,210	82.5266	737,062				89.50000%		
Totals:	983,223,610		17,260,574	-	468,381	=	16,792,193	X	89.50000% = 15,029,013
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					34,000
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		34,000		34,000
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							60,000		60,000
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%		2,075,000		2,075,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		178,600		178,600
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							2,253,600		2,253,600
Total Act 511, Current Taxes									2,313,600
Act 511 Tax Limit -->					898,500,423	X	12		10,782,005
					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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Luzerne	16.4496	16.9595	3.10%	Yes	3.1%				
	Wyoming	80.6452	82.5266	2.34%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,949,038
1200 Special Programs - Elementary / Secondary	5,963,559
1300 Vocational Education	943,733
1400 Other Instructional Programs - Elementary / Secondary	930,458
Total Instruction	\$23,786,788
2000 Support Services	
2100 Support Services - Students	1,022,327
2200 Support Services - Instructional Staff	514,400
2300 Support Services - Administration	2,200,495
2400 Support Services - Pupil Health	614,565
2500 Support Services - Business	358,287
2600 Operation and Maintenance of Plant Services	3,445,011
2700 Student Transportation Services	2,551,050
2800 Support Services - Central	235,633
2900 Other Support Services	46,000
Total Support Services	\$10,987,768
3000 Operation of Non-Instructional Services	
3200 Student Activities	591,226
3300 Community Services	135,627
Total Operation of Non-Instructional Services	\$726,853
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	506,809
5200 Interfund Transfers - Out	451,332
5900 Budgetary Reserve	225,000
Total Other Expenditures and Financing Uses	\$1,183,141
Total Estimated Expenditures and Other Financing Uses	\$36,692,050

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,543,985
200 Personnel Services - Employee Benefits	5,952,631
300 Purchased Professional and Technical Services	92,500
400 Purchased Property Services	6,000
500 Other Purchased Services	944,100
600 Supplies	385,622
700 Property	14,200
800 Other Objects	10,000
Total Regular Programs - Elementary / Secondary	\$15,949,038
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,381,992
200 Personnel Services - Employee Benefits	1,510,277
300 Purchased Professional and Technical Services	1,624,440
500 Other Purchased Services	374,800
600 Supplies	66,550
700 Property	5,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$5,963,559
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	181,177
200 Personnel Services - Employee Benefits	116,916
500 Other Purchased Services	625,840
600 Supplies	18,700
700 Property	1,100
Total Vocational Education	\$943,733
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	457,043
200 Personnel Services - Employee Benefits	260,615
300 Purchased Professional and Technical Services	195,000
500 Other Purchased Services	10,500
600 Supplies	6,900
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$930,458
Total Instruction	\$23,786,788
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	549,236
200 Personnel Services - Employee Benefits	438,991
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	1,900
600 Supplies	5,200
700 Property	1,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
Total Support Services - Students	\$1,022,327
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	185,222
200 Personnel Services - Employee Benefits	130,306
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	\$514,400
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,055,080
200 Personnel Services - Employee Benefits	805,235
300 Purchased Professional and Technical Services	203,500
500 Other Purchased Services	34,670
600 Supplies	15,760
700 Property	1,500
800 Other Objects	84,750
Total Support Services - Administration	\$2,200,495
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	200,662
200 Personnel Services - Employee Benefits	142,053
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	\$614,565
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	84,243
200 Personnel Services - Employee Benefits	94,818
300 Purchased Professional and Technical Services	152,626
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	\$358,287
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,274,277
200 Personnel Services - Employee Benefits	811,938
300 Purchased Professional and Technical Services	81,000

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	459,000
500	Other Purchased Services	240,196
600	Supplies	534,100
700	Property	44,000
800	Other Objects	500
Total Operation and Maintenance of Plant Services		\$3,445,011
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	73,190
200	Personnel Services - Employee Benefits	62,041
500	Other Purchased Services	2,410,819
600	Supplies	4,000
800	Other Objects	1,000
Total Student Transportation Services		\$2,551,050
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	90,183
200	Personnel Services - Employee Benefits	68,450
300	Purchased Professional and Technical Services	77,000
Total Support Services - Central		\$235,633
2900 <u>Other Support Services</u>		
500	Other Purchased Services	46,000
Total Other Support Services		\$46,000
Total Support Services		\$10,987,768
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	253,142
200	Personnel Services - Employee Benefits	117,713
300	Purchased Professional and Technical Services	1,200
400	Purchased Property Services	3,000
500	Other Purchased Services	108,721
600	Supplies	102,450
700	Property	2,500
800	Other Objects	2,500
Total Student Activities		\$591,226
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	94,200
200	Personnel Services - Employee Benefits	5,927
500	Other Purchased Services	6,500
600	Supplies	4,000
800	Other Objects	25,000
Total Community Services		\$135,627
Total Operation of Non-Instructional Services		\$726,853
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	484,086
Total Debt Service / Other Expenditures and Financing Uses	\$506,809
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	451,332
Total Interfund Transfers - Out	\$451,332
5900 <u>Budgetary Reserve</u>	
800 Other Objects	225,000
Total Budgetary Reserve	\$225,000
Total Other Expenditures and Financing Uses	\$1,183,141
TOTAL EXPENDITURES	\$36,692,050

Cash and Short-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
General Fund	4,000,000	3,500,000
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	45,000	40,000
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	\$4,145,000	\$3,635,000

Long-Term Investments

	06/30/2019 Estimate	06/30/2020 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		

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$4,145,000	\$3,635,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	21,367,147	19,640,655
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	40,000	45,000
0540 Accumulated Compensated Absences	600,000	605,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	850,000	900,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$22,857,147	\$21,190,655
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>	
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	\$22,857,147	\$21,190,655	

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	750,000	775,000
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	\$750,000	\$775,000
TOTAL INDEBTEDNESS	\$23,607,147	\$21,965,655

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	1,690,083
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,690,083
5900 Budgetary Reserve	225,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,930,583