

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Mark Boyer

(610)374-0739

Extn :1105

Contact Person

Telephone

Extension

mboyer@wyoarea.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wyomissing Area SD	COUNTY : Berks	AUN : 114069353
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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 2020-2021 (compared to 2019-2020)?

Yes No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$38800362
Ending Unassigned Fund Balance	\$2257141
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.8%

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
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Wyomissing Area SD	County : Berks	AUN Number : 114069353
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserveis set up for additional special education costs and long term teacher substitute needs if enrollment increases
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.	Unassigned fund balance is set aside by the Board of Directors as the remianing fund balance that is not committed or assigned. This fund balance is set aside for future use to be spent on one time expenditures or to be moved to capital reserve
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed funds blance is set aside by the Board of Directors for various one time purchases and to help supplement the cost increase for PSERS rate change. One time purchases include curriculum needs and fixed asset purchase
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund set aside by the Board of Directors for budget deficits.

<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	22,810
0820 Restricted Fund Balance	46,746
0830 Committed Fund Balance	5,444,282
0840 Assigned Fund Balance	771,882
0850 Unassigned Fund Balance	3,029,023
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,245,187</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	30,028,822
7000 Revenue from State Sources	7,329,810
8000 Revenue from Federal Sources	669,848
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$38,028,480</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$47,273,667</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	25,660,464
6112 Interim Real Estate Taxes	24,076
6113 Public Utility Realty Taxes	24,362
6114 Payments in Lieu of Current Taxes - State / Local	408,500
6120 Current Per Capita Taxes, Section 679	27,900
6140 Current Act 511 Taxes - Flat Rate Assessments	90,861
6150 Current Act 511 Taxes - Proportional Assessments	3,006,774
6400 Delinquencies on Taxes Levied / Assessed by the LEA	276,600
6500 Earnings on Investments	64,747
6700 Revenues from LEA Activities	59,965
6800 Revenues from Intermediary Sources / Pass-Through Funds	288,573
6910 Rentals	3,000
6940 Tuition from Patrons	1,000
6990 Refunds and Other Miscellaneous Revenue	92,000

REVENUE FROM LOCAL SOURCES \$30,028,822

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	1,846,108
7112 Basic Education Funding-Social Security	635,091
7160 Tuition for Orphans Subsidy	21,829
7271 Special Education funds for School-Aged Pupils	894,637
7311 Pupil Transportation Subsidy	201,385
7312 Nonpublic and Charter School Pupil Transportation Subsidy	32,340
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	198,864
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,500
7340 State Property Tax Reduction Allocation	492,266
7505 Ready to Learn Block Grant	139,739
7820 State Share of Retirement Contributions	2,831,051

REVENUE FROM STATE SOURCES \$7,329,810

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	268,406
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	53,786
8517 NCLB, Title IV - 21st Century Schools	20,443
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	132,625
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	189,588

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
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REVENUE FROM FEDERAL SOURCES	\$669,848
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,028,480
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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$25,660,464
Amount of Tax Relief for Homestead Exclusions	<u>\$492,266</u>
Total Approx. Tax Revenue:	\$26,152,730
Approx. Tax Levy for Tax Rate Calculation:	\$26,946,353

Berks

Total

2019-20 Data

a. Assessed Value	\$801,288,616	\$801,288,616
b. Real Estate Mills	31.4340	

I. 2020-21 Data

c. 2018 STEB Market Value	\$1,034,169,971	\$1,034,169,971
d. Assessed Value	\$844,554,400	\$844,554,400
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations

f. 2019-20 Tax Levy	\$25,187,706	\$25,187,706
(a * b)		

2020-21 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$25,187,706	\$25,187,706
(f Total * g)		
i. Base Mills Subject to Index	31.4340	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$26,946,353	\$26,946,353
(Approx. Tax Levy * g)		

I. 2020-21 Real Estate Tax Rate 31.9060

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$26,946,353	\$26,946,353
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$26,454,087
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,660,464
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$25,660,464	
Amount of Tax Relief for Homestead Exclusions	<u>\$492,266</u>	
Total Approx. Tax Revenue:	\$26,152,730	
Approx. Tax Levy for Tax Rate Calculation:	\$26,946,353	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.3770	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,344,138	\$27,344,138
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,934.00	
Number of Homestead/Farmstead Properties	2600	2600
Median Assessed Value of Homestead Properties		\$126,550

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$25,660,464
Amount of Tax Relief for Homestead Exclusions	<u>\$492,266</u>
Total Approx. Tax Revenue:	\$26,152,730
Approx. Tax Levy for Tax Rate Calculation:	\$26,946,353

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$492,266	Lowering RE Tax Rate	\$0	\$492,266
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$492,266

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>
Berks	844,554,400	31.9060	26,946,353			97.00000%	
Totals:	844,554,400		26,946,353	492,266 =	26,454,087 X	97.00000% =	25,660,464

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		27,900
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	27,900
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	62,961
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 90,861 90,861

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,166,810	2,166,810
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	233,181	233,181
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	606,783	606,783
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 3,006,774 3,006,774

Total Act 511, Current Taxes 3,097,635

Act 511 Tax Limit -->	1,034,169,971 X	12	12,410,040
	Market Value	Mills	(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
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u>								
	Berks	31.4340	31.9060	1.51%	Yes	3.0%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.0%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%			
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	3.0%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,702,398
1200 Special Programs - Elementary / Secondary	5,902,976
1300 Vocational Education	497,800
1400 Other Instructional Programs - Elementary / Secondary	57,638
Total Instruction	\$22,160,812
2000 Support Services	
2100 Support Services - Students	1,491,752
2200 Support Services - Instructional Staff	835,804
2300 Support Services - Administration	2,549,507
2400 Support Services - Pupil Health	597,839
2500 Support Services - Business	700,189
2600 Operation and Maintenance of Plant Services	2,762,063
2700 Student Transportation Services	1,074,010
2800 Support Services - Central	1,124,524
2900 Other Support Services	26,900
Total Support Services	\$11,162,588
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,020,028
3300 Community Services	60,269
3400 Scholarships and Awards	750
Total Operation of Non-Instructional Services	\$1,081,047
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,145,915
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$4,395,915
Total Estimated Expenditures and Other Financing Uses	\$38,800,362

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,078,869
200 Personnel Services - Employee Benefits	5,625,849
300 Purchased Professional and Technical Services	304,361
400 Purchased Property Services	2,590
500 Other Purchased Services	293,712
600 Supplies	392,075
700 Property	900
800 Other Objects	4,042
Total Regular Programs - Elementary / Secondary	\$15,702,398
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,520,135
200 Personnel Services - Employee Benefits	1,911,610
300 Purchased Professional and Technical Services	690,521
500 Other Purchased Services	757,193
600 Supplies	23,517
Total Special Programs - Elementary / Secondary	\$5,902,976
1300 <u>Vocational Education</u>	
500 Other Purchased Services	497,800
Total Vocational Education	\$497,800
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,869
200 Personnel Services - Employee Benefits	10,489
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	14,600
600 Supplies	180
Total Other Instructional Programs - Elementary / Secondary	\$57,638
Total Instruction	\$22,160,812
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	835,929
200 Personnel Services - Employee Benefits	558,301
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	1,080
600 Supplies	61,037
800 Other Objects	405
Total Support Services - Students	\$1,491,752
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	403,124
200 Personnel Services - Employee Benefits	335,725
300 Purchased Professional and Technical Services	40,750
400 Purchased Property Services	3,500
500 Other Purchased Services	9,775

<u>Description</u>	<u>Amount</u>
600 Supplies	42,930
Total Support Services - Instructional Staff	\$835,804
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,274,902
200 Personnel Services - Employee Benefits	821,074
300 Purchased Professional and Technical Services	233,135
400 Purchased Property Services	63,950
500 Other Purchased Services	33,875
600 Supplies	23,378
800 Other Objects	99,193
Total Support Services - Administration	\$2,549,507
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	265,740
200 Personnel Services - Employee Benefits	152,969
300 Purchased Professional and Technical Services	172,100
400 Purchased Property Services	500
600 Supplies	6,278
800 Other Objects	252
Total Support Services - Pupil Health	\$597,839
2500 Support Services - Business	
100 Personnel Services - Salaries	365,578
200 Personnel Services - Employee Benefits	237,091
300 Purchased Professional and Technical Services	10,750
400 Purchased Property Services	20,375
500 Other Purchased Services	4,900
600 Supplies	36,000
800 Other Objects	25,495
Total Support Services - Business	\$700,189
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	925,523
200 Personnel Services - Employee Benefits	695,616
300 Purchased Professional and Technical Services	129,384
400 Purchased Property Services	630,472
500 Other Purchased Services	81,900
600 Supplies	298,448
800 Other Objects	720
Total Operation and Maintenance of Plant Services	\$2,762,063
2700 Student Transportation Services	
400 Purchased Property Services	4,000
500 Other Purchased Services	1,043,450
600 Supplies	26,200
800 Other Objects	360
Total Student Transportation Services	\$1,074,010
2800 Support Services - Central	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	397,238
200 Personnel Services - Employee Benefits	251,741
300 Purchased Professional and Technical Services	66,000
400 Purchased Property Services	3,500
500 Other Purchased Services	147,250
600 Supplies	203,129
700 Property	54,675
800 Other Objects	991
Total Support Services - Central	\$1,124,524
2900 Other Support Services	
500 Other Purchased Services	26,900
Total Other Support Services	\$26,900
Total Support Services	\$11,162,588
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	502,124
200 Personnel Services - Employee Benefits	256,565
300 Purchased Professional and Technical Services	64,132
400 Purchased Property Services	13,400
500 Other Purchased Services	99,635
600 Supplies	62,818
800 Other Objects	21,354
Total Student Activities	\$1,020,028
3300 Community Services	
100 Personnel Services - Salaries	54,057
200 Personnel Services - Employee Benefits	6,212
Total Community Services	\$60,269
3400 Scholarships and Awards	
800 Other Objects	750
Total Scholarships and Awards	\$750
Total Operation of Non-Instructional Services	\$1,081,047
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	699,073
900 Other Uses of Funds	3,446,842
Total Debt Service / Other Expenditures and Financing Uses	\$4,145,915
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$4,395,915
TOTAL EXPENDITURES	\$38,800,362

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	9,910,901	8,910,901
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,621,351	2,021,351
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	655,405	655,405
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	89,444	88,336
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	118,791	62,740
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$13,395,892	\$11,738,733

Long-Term Investments

06/30/2020 Estimate

06/30/2021 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

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$13,395,892	\$11,738,733
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	29,247,233	25,371,457
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	594,062	632,236
0540 Accumulated Compensated Absences	516,575	516,575
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$30,357,870	\$26,520,268
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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		
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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		
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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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 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

2020-2021 Final General Fund Budget

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Long-Term Indebtedness**06/30/2020 Estimate****06/30/2021 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

06/30/2020 Estimate

06/30/2021 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

06/30/2020 Estimate

06/30/2021 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	\$30,357,870	\$26,520,268

Short-Term Payables

06/30/2020 Estimate

06/30/2021 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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$30,357,870	\$26,520,268
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Account Description	Amounts
0810 Nonspendable Fund Balance	22,810
0820 Restricted Fund Balance	46,746
0830 Committed Fund Balance	5,444,282
0840 Assigned Fund Balance	771,882
0850 Unassigned Fund Balance	2,257,141
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,473,305
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,792,861