AUN Number: 114069353

County:

Berks

PDE-2028 - FINAL GENERAL FUND BUDGET Fiscal Year 07/01/2014 - 06/30/2015

General Fund Budget Approval		
Date of Adoption of the General Fund Budget: 6/16/2014		
President of the Board - Original Signature Required	6/19/201 Date	14
Secretary of the Board - Original Signature Required	G/19/2014 Date	
Julia RVicinte	Date 6/19/20	14
Chief School Administrator - Original Signature Required	Date	
Mark D.A.Boyer	(610) 374-0739	1104
Contact Person	Telephone	Extension
mboyer@wyoarea.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

AUN: 114069353 Wyomissing Area SD

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ITEM

During The Fiscal Year

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

1	Estimated Beginning Fund Balance - Committed
2	Estimated Beginning Fund Balance - Assigned
3	Estimated Beginning Fund Balance - Unassigned
4	
5	
6	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation

Estimated Revenues And Other Financing Sources

Revenue from Local Sources	26,216,58
Revenue from State Sources	4,972,97
Revenue from Federal Sources	493,35
Other Financing Sources	
	Revenue from State Sources Revenue from Federal Sources

Total Estimated Revenues And Other Financing Sources

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: BUDGET SUMMARY Page A-1

AMOUNT	'S
4,078,286	
250,000	
2,483,605	
0	
0	
0	
	6,811,891
	-,,
26,216,588	
4,972,979	
493,353	
0	
	31,682,920
_	38,494,811

REVENUE FROM LOCAL SOURCES

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Amounts FUNCTION DESCRIPTION REVENUE FROM LOCAL SOURCES 21,934,950 Current Real Estate Taxes 6111 23,000 6112 Interim Real Estate Taxes 33,680 Public Utility Realty Tax 6113 408,500 Payments in Lieu of Current Taxes - State / Local Reimbursement 6114 Payments in Lieu of Current Taxes - Federal Reimbursement 6115 32,448 6120 Per Capita Taxes, Section 679 Taxpayer Relief Taxes - Proportional Assessments 6130 95,648 Current Act 511 Taxes - Flat Rate Assessments 6140 2,770,000 Current Act 511 Taxes - Proportional Assessments 6150 0 Non-Real Estate Taxes - First Class Districts Only 6160 527,800 Delinquencies on Taxes Levied / Assessed by LEA 6400 15,000 Earnings on Investments 6500 60,400 Revenues from District Activities 6700 271,000 Revenue from Intermediary Sources / Pass-Through Funds 6800 3,400 6910 Rentals 0 Contributions/Donations/Grants From Private Sources 6920 5,000 Tuition from Patrons 6940 Services Provided Other Local Governmental Units / LEAs 6960 0 6970 Services Provided Other Funds 0 Revenue From Community Service Activities 6980 35,762 Refunds and Other Miscellaneous Revenue 6990

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

26,216,588

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AUN: 114069353 Wyomissing Area SD

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FUNCTION	DESCRIPTIO
FUNCTION	DESCRIPTIO

REVENUE	FROM STATE SOURCES	
7110	Basic Education Funding (Gross)	
7160	Tuition for Orphans and Children Placed in Private Homes	
7170	School Improvement Grants	
7180	Staff and Program Development	
7220	Vocational Education	
7240	Driver Education - Student	
7250	Migratory Children	
7260	Workforce Investment Act	
7271	Special Education Funding for School Aged Pupils	
7272	Early Intervention	
7280	Adult Literacy	
7292	Pre-K Counts	
7299	Other Program Subsidies Not Listed in 7200 Series	
7310	Transportation (Regular and Additional)	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
7330	Health Services (Medical, Dental, Nurse, Act 25)	
7340	State Property Tax Reduction Allocation	
7350	Sewage Treatment Operations / Environmental Subsidies	
7360	Safe Schools	
7400	Vocational Training of the Unemployed	
7501	PA Accountability Grants	
7509	Supplemental Equipment Grants	
7598	Revenue for the Support of Public Schools	
7599	Other State Revenue Not Listed in the 7500 Series	
7810	State Share of Social Security and Medicare Taxes	
7820	State Share of Retirement Contributions	
7900	Revenue for Technology	
	REVENUE FROM STATE SOURCES	

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-2

Amounts
1,260,510
0
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0
0
0
742,988
0 .
0
0
0
285,531
38,900
36,864
490,522
0
0
0
115,354
0
0
0
537,087
1,465,223
0

4,972,979

REVENUE FROM FEDERAL SOURCES

AUN: 114069353 Wyomissing Area SD

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DESCRIPTION FUNCTION

RE

REVENUE I	ROM 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. Achymnt. of the Disadvantaged	219,063	
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	27,790	
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0	
8517	NCLB, Title IV - 21st Century Schools	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	
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	245,000	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	1,500	
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0	
0000	DEVENUE EDOM EEDERAL SOURCES		493,353

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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Amounts

AUN: 114069353 Wyomissing Area SD

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FUNCTION

DESCRIPTION

OTHER FINANCING SOURCES

9100	Sale of Bonds
9200	Proceeds From Extended Term Financing
9320	Special Revenue Fund Transfers
9330	Capital Projects Fund Transfers
9340	Debt Service Fund Transfers
9350	Enterprise Fund Transfers
9360	Internal Service Fund Transfers
9370	Trust and Agency Fund Transfers
9380	Activity Fund Transfers
9390	Permanent Fund Transfers
9400	Sale or Compensation for Loss of Fixed Assets
9500	Capital Contributions
9710	Transfers from Component Units
9720	Transfers from Primary Governments
9800	Intrafund Transfers In
9900	Other Financing Sources Not Listed in the 9000 Series
	OTHER FINANCING SOURCES

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-4

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	31,682,920

AUN: 114069353 Wyomissing Area SD

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Real Estate Tax Rate (RETR) Report for 2014-2015 Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page C-1

Act 1 l	ndex	(current):	2.1%
---------	------	------------	------

Act 1 Index (current): 2.1% Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes: Amount of Tax Relief for Homestead Exclusions + Total Approx. Tax Revenue: Approx. Tax Levy for Tax Rate Calculation:	\$21,934,950 \$490,522 \$22,425,472 \$23,339,428 Berks	Total —
2013-14 Data a. Assessed Value b. Real Estate Mills	\$793,815,775 29.0529	\$793,815,775
2014-15 Data c. 2012 STEB Market Value d. Assessed Value e. Assessed Value of New Constr/ Renov	\$986,170,888 \$791,470,231 \$0	\$986,170,888 \$791,470,231 \$0
2013-14 Calculations f. 2013-14 Tax Levy (a * b)	\$23,062,650	\$23,062,650
2014-15 Calculations II. g. Percent of Total Market Value h. Rebalanced 2013-14 Tax Levy (f Total * g)	100.00000% \$23,062,650	100.00000% \$23,062,650
 i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment 	29.0529	
Calculation of Tax Rates and Levies Generated j. Weighted Avg. Collection Percentage k. Tax Levy Needed (Approx. Tax Levy * g)	96.00000% \$23,339,428	96.00000% \$23,339,428
III. I. 2014-15 Real Estate Tax Rate (k / d * 1000) m. Tax Levy Generated by Mills	29.4887 \$23,339,428	\$23,339,428
(I / 1000 * d) n. Tax Levy minus Tax Relief for Homestead Ex (m - Amount of Tax Relief for Homestead Ex	usions usions)	\$22,848,906 \$21,934,950
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		

AUN: 114069353 Wyomissing Area SD

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Real Estate Tax Rate (RETR) Report for 2014-2015

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

Page C-2

Total

Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$21,934,950

Amount of Tax Relief for Homestead Exclusions + \$490,522

Total Approx. Tax Revenue: \$22,425,472

Approx. Tax Levy for Tax Rate Calculation: \$23,339,428

		Berks	
Index Maxin	nume		
	ım Mills Based On Index	29.6630	
, ,	+ Index))	0.0000	0.000
	Excess of Index p), (I - p)	0.0000	
•	m Tax Levy Based On Index	\$23,477,381	\$23,477,38
1 V . "	00) * d)		
	e Rate within Index? p Then No)	Yes	
	y In Excess of Index	\$0	•
if (m	> r), (m - r)		
u. Tax Re	venue In Excess of Index	\$0	

Information Related to	Property Tax Relief
------------------------	---------------------

(t * Est. Pct. Collection)

Assessed Value Exclusion per Homestead \$5,875 Number of Homestead/Farmstead Properties 2,831

2,831

Median Assessed Value of Homestead Properties

\$122,000

AUN: 114069353 Wyomissing Area SD

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Act 1 Index (current): 2.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$21,934,950

Amount of Tax Relief for Homestead Exclusions +

\$490,522

Total Approx. Tax Revenue:

\$22,425,472

Approx. Tax Levy for Tax Rate Calculation:

\$23,339,428

Berks

State Property Tax Reduction Allocation used for: Homestead Exclusions \$490,522 Lowering RE Tax Rate \$0 \$490,522

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 \$490,522

Amount of Tax Relief from State/Local Sources \$490,522

Real Estate Tax Rate (RETR) Report for 2014-2015

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

Page C-3

Total

AUN: 114069353 Wyomissing Area SD

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LOCAL EDUCATION AGENCY TAX DATA (TAXD) REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page D-1

CODE 6111 Current Re County Name Berks	Taxable Assessed Value 791,470,231 0 0	Real Estate Mills 29.4887	<u>Tax Levy Generated by Mills</u> 23,339,428 0 0 0	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected 96.00000% 0.00000% 0.00000% 0.00000%	Net Tax Revenue Generated By Mills
Totals:	791,470,231		23,339,428	-100,022	= <u>22,848,906</u> X	96.00000% =	21,934,950 Estimated Revenue
6120 <u>Per Capita</u>	Taxes, Section 679			<u>Rate</u> 5.00			32,448

6140 6141 6142 6143 6144 6145 6146 6149	Current Act 511 Taxes - Flat Rate Assessments Per Capita Taxes, Act 511 Occupation Taxes - Flat Rate Local Services / Occupational Privilege Taxes Trailer Taxes Business Privilege Taxes - Flat Rate Mechanical Device Taxes - Flat Rate Other Flat Rate Assessments Total Current Act 511 Taxes - Flat Rate Assessments	Rate \$5.00 \$0.00 \$5.00 \$0.00 \$0.00 \$0.00		Add'l Rate (if appl.) \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00		Tax Levy 32,448 0 63,200 0 0 0 0 95,648	Estimated Revenue 32,448 0 63,200 0 0 0 95,648
6150 6151 6152 6153 6154 6155 6156 6157	Amusement Taxes Business Privilege Taxes - Proportional Rate Mechanical Device Taxes - Percentage Mercantile Taxes	Rate 0.50% 0 0.50% 0.00% 1.5 0.00% 0		Add'l Rate (if appl.) 0.00% 0 0.00% 0.00% 0.00% 0 0.00%		Tax Levy 2,200,000 0 220,000 0 350,000 0 0 2,770,000	Estimated Revenue 2,200,000 0 220,000 0 350,000 0 0 2,770,000
	Total Act 511, Current Taxes	Act 511 Tax Limit	>	986,170,888 Market Value	Х	12 Mills	2,865,648 11,834,051 (511 Limit)

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2014-2015 Final General Fund Budget (PDE-2028) AUN: 114069353 Wyomissing Area SD

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Piliteu 6/1	6/2014 9:36:33 AIVI V2.0						Additional		Percent	Less than
		Tax Rate Charged in:		Percent Change in	Less than or equal to		Charged in:		Change in	or equal to
Tax Function	Description	2013-2014 (Rebalanced)	2014-2015	Rate	Index	Index	2013-2014 (Rebalanced)	2014-2015	Rate	Index
6111	Current Real Estate Taxes									
	Berks County	29.0529	29.4887	1.50%	Yes	2.1%				
6120	Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.1%				
Act 1	EIT/PIT									
6131	Earned Income Taxes, Act 1									
6132	Personal Income Taxes, Act 1									
Act 5	511 Flat Rate Taxes									
6141	Per Capita Taxes, Act 511	\$5.00	\$5.00	0.00%	Yes	2.1%				
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax	\$5.00	\$5.00	0.00%	Yes	2.1%				
6144	Trailer Taxes									
6145	Business Privilege Taxes - Flat Rate									
6146	Mechanical Device Taxes - Flat Rate									
6149	Other Flat Rate Assessments									
Act	511 Proportional Rate Taxes									
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.1%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.1%				
6154	Amusement Taxes									
6155	Business Privilege Taxes - Proportional Rate	1.500	1.500	0.00%	Yes	2.1%				
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2014-2015 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)				
SCHOOL DISTRICT NAME	COUNTY NA	AME	AUN	
Wyomissing Area SD	Berks		114069353	
No school district shall approve an increase in that includes an estimated, ending unreserved less than or equal to the specified percentage	undesiana	tea tuna balar	ice (unassigneu	a budge
Total Budgeted Expenditures		und Balance ' ss than or ed		
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 2014-2015	(compared	I to 2013-201	4)? Yes	~
Did you raise property takes in a second	` '		No	
If yes, see information below, taken from the 2 Total Budgeted Expenditures Ending Unassigned Fund Balance	2014-2015	General Fund	\$31,862	,737.00 ,019.00
Ending Unassigned Fund Balance as a per (%) of Total Budgeted Expenditures	ercentage			8.0%
The Estimated Ending Unassigned Fund Bala	ance		Yes	✓
is within the allowable limits.			No	
I hereby certify that the above	informatio	n is accurate	and complete.	
SIGNATURE OF SUPERINTENDENT			DATE	- / -
Julia & Vicente			6/1	9/14

DUE DATE: AUGUST 15, 2014

Total Probability in Links Total Constitution (1997)

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

AMOUNTS

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AUN: 114069353 Wyomissing Area SD

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	<u>ITEM</u>			AIVIOUNT	<u> </u>	
4000	-	•				
1000	Instructi		12,534,446			
	1100	Regular Programs - Elementary/Secondary	4,277,115			
	1200	Special Programs - Elementary/Secondary	422,686			
	1300	Vocational Education	114,275			
	1400	Other Instructional Programs - Elementary/Secondary	0			
	1500	Nonpublic School Programs	0			
	1600	Adult Education Programs	0			
	1700	Higher Education Programs	0			
	1800	Pre-Kindergarten	17,348,522			
		000 Instruction	17,340,322			
2000	Support	t Services	4 222 707			
	2100	Support Services - Pupil Personnel	1,228,707			
	2200	Support Services - Instructional Staff	853,567			
	2300	Support Services - Administration	1,963,017			
	2400	Support Services - Pupil Health	397,473			
	2500	Support Services - Business	568,894			
	2600	Operation & Maintenance of Plant Services	2,712,119			
	2700	Student Transportation Services	785,910			
	2800	Support Services - Central	923,756			
	2900	Other Support Services	28,000			
		000 Support Services	9,461,443			
3000	Operati	ion of Non-instructional Services	•			
	3100	Food Services	0			
	3200	Student Activities	800,441			
	3300	Community Services	80,469			
	3400	Scholarships and Awards	450			
	Total 3	3000 Operation of Non-instructional Services	881,360			
4000	Facilitie	es Acquisition, Construction and Improvement Services				
	4000	Facilities Acquisition, Construction and Improvement Services	0			
		1000 Facilities Acquisition, Construction and Improvement	00			
		Estimated Expenditures		27,691,325		
5000		Expenditures and Financing Uses				
3000	5100	Debt Service	3,721,412			
	5200	Interfund Transfers - Out	200,000			
	5300	Transfers Involving Component Units	0			
	5900	Budgetary Reserve	250,000			
		Other Financing Uses		4,171,412		
		otal Estimated Expenditures and Other Financing Uses			31,862,737	
					0	
	А	ppropriation of Prior Year Fund Balance				31,862,737
		Total Appropriations				
		Ending Committed, Assigned and Unassigned Fund Balance				6,632,074

Amounts

2014-2015 Final General Fund Budget (PDE-2028)

AUN: 114069353 Wyomissing Area SD

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Eunct	ion-Obje	oct	<u>Description</u>	AII	Ourits
FullCt	<u> </u>	201	<u>DCSQTIPRIOTI</u>		
1000	INSTR	UCTIO	N		
	1100	Regul	ar Programs - Elementary/Secondary	7 770 404	
		100	Personnel Services-Salaries	7,773,461	
		200	Personnel Services-Employee Benefits	4,030,445	
		300	Purchased Professional & Technical Services	6,550	
		400	Purchased Property Services	3,910	
		500	Other Purchased Services	233,220	
		600	Supplies	451,483	
		700	Property	32,000	
		800	Other Objects	3,377	
		Total	Regular Programs - Elementary/Secondary	12,534,446	
	1200		ial Programs - Elementary/Secondary		
		100	Personnel Services-Salaries	1,809,186	
		200	Personnel Services-Employee Benefits	1,210,929	
		300	Purchased Professional & Technical Services	603,200	
		400	Purchased Property Services	0	
		500	Other Purchased Services	622,800	
		600	Supplies	30,500	
		700	Property	0	
		800	Other Objects	500	
		Total	Special Programs - Elementary/Secondary	4,277,115	
	1300		ational Education		
		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	422,686	
		600	Supplies	0	
		700	Property	0	
		800	Other Objects	0	
			l Vocational Education	422,686	
	1400	Othe	er Instructional Programs - Elementary/Secondary		
	1-100	100	Personnel Services-Salaries	4,200	
		200	Personnel Services-Employee Benefits	475	
		300	to Table 1 Company	75,900	
		400		0	
		500		32,200	
		600		1,500	
		700		0	
		800		0_	
			al Other Instructional Programs - Elementary/Secondary	114,275	
		. 510	AL WHITE KITCH THE COUNTY OF T		

Description

AUN: 114069353 Wyomissing Area SD

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Total Instruction

Function-Object

 	1000	Description
1500	Nonp	ublic School Programs
	100	Personnel Services-Salaries
	200	Personnel Services-Employee Benefits
	300	Purchased Professional & Technical Services
	400	Purchased Property Services
	500	Other Purchased Services
	600	Supplies
	700	Property
	800	Other Objects
	Total	Nonpublic School Programs
1600	Adult	Education Programs
	100	Personnel Services-Salaries
	200	Personnel Services-Employee Benefits
	300	Purchased Professional & Technical Services
	400	Purchased Property Services
	500	Other Purchased Services
	600	Supplies
	700	Property
	800	Other Objects
	Total A	Adult Education Programs
1700	Highe	r Education Programs
	500	Other Purchased Services
	600	Supplies
	Total I	Higher Education Programs
1800	Pre-Ki	ndergarten
	100	Personnel Services-Salaries
	200	Personnel Services-Employee Benefits
	300	Purchased Professional & Technical Services
	400	Purchased Property Services
	500	Other Purchased Services
	600	Supplies
	700	Property
	800	Other Objects
	Total F	Pre-Kindergarten

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-2

	Amounts
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17,348,522

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2014-2015 Final General Fund Budget (PDE-2028)

AUN: 114069353 Wyomissing Area SD

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Functio	n-Obie	ect	<u>Description</u>		Amounts		
	2000 SUPPORT SERVICES 2100 Support Services - Pupil Personnel						
4	2100	100	Personnel Services-Salaries	756,801			
		200	Personnel Services-Galaries Personnel Services-Employee Benefits	419,331			
		300	Purchased Professional & Technical Services	44,000			
		400	Purchased Property Services	0			
		500	Other Purchased Services	1,600			
		600	Supplies	6,825			
		700	Property	0			
		800	Other Objects	150_			
			Support Services - Pupil Personnel	1,228,707			
	2200		ort Services - Instructional Staff				
•		100	Personnel Services-Salaries	497,923			
		200	Personnel Services-Employee Benefits	250,454			
		300	Purchased Professional & Technical Services	56,575			
		400	Purchased Property Services	1,400			
		500	Other Purchased Services	8,100			
		600	Supplies	38,715			
		700	Property	0			
		800	Other Objects	400			
		Total	Support Services - Instructional Staff	853,567			
	2300	Supp	ort Services - Administration				
		100	Personnel Services-Salaries	1,010,482			
		200	Personnel Services-Employee Benefits	504,640			
		300	Purchased Professional & Technical Services	224,395			
		400	Purchased Property Services	38,650			
		500	Other Purchased Services	56,965			
		600	Supplies	23,350			
		700	Property	0			
		800	Other Objects	104,535			
		Total	Support Services - Administration	1,963,017			
	2400	Supp	ort Services - Pupil Health				
		100	Personnel Services-Salaries	205,290			
		200	Personnel Services-Employee Benefits	103,973			
		300	Purchased Professional & Technical Services	80,500			
		400	Purchased Property Services	150			
		500	Other Purchased Services	35			
		600	Supplies	7,400 0			
		700	Property				
		800	Other Objects	<u>125</u> 397,473	-		
		Total	Support Services - Pupil Health	397,473			

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Function-Ob	ject <u>Description</u>	Amounts
2500	Support Services - Business	
	100 Personnel Services-Salaries	307,222
	200 Personnel Services-Employee Benefits	194,827
	300 Purchased Professional & Technical Services	5,625
	400 Purchased Property Services	30,000
	500 Other Purchased Services	10,970
	600 Supplies	11,750
	700 Property	0
	800 Other Objects	8,500
	Total Support Services - Business	568,894
2600	Operation & Maintenance of Plant Services	300,004
	100 Personnel Services-Salaries	928,679
	200 Personnel Services-Employee Benefits	
	300 Purchased Professional & Technical Services	560,190 56,000
	400 Purchased Property Services	706,750
	500 Other Purchased Services	82,300
	600 Supplies	376,500
	700 Property	0
	800 Other Objects	1,700
	Total Operation & Maintenance of Plant Services	2,712,119
2700	Student Transportation Services	2,112,113
	100 Personnel Services-Salaries	61,270
	200 Personnel Services-Employee Benefits	18,140
	300 Purchased Professional & Technical Services	2,000
	400 Purchased Property Services	6,000
	500 Other Purchased Services	664,000
	600 Supplies	34,500
	700 Property	0
	800 Other Objects	0
	Total Student Transportation Services	785,910
2800	Support Services - Central	, 00,010
	100 Personnel Services-Salaries	317.526
	200 Personnel Services-Employee Benefits	147,617
	300 Purchased Professional & Technical Services	136,850
	400 Purchased Property Services	14,000
	500 Other Purchased Services	96,265
	600 Supplies	141,600
	700 Property	67,000
	800 Other Objects	2,898
	Total Support Services - Central	923,756
		020,700

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Function-Ob		iect Description		<u> </u>	Amounts		
			Support Sonigos				
	2900		Support Services Personnel Services-Salaries	0			
		100	Personnel Services-Employee Benefits	0			
		200	Purchased Professional & Technical Services	0			
		300		0			
		400	Purchased Property Services Other Purchased Services	28,000			
		500		0			
		600	Supplies	0			
		700	Property Other Objects	0			
		800	Other Objects	28,000			
		Total Other Support Services		,	9,461,443		
			rt Services		-,,		
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES		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	U			
	3200	Stude	ent Activities	400.470			
		100	Personnel Services-Salaries	430,470			
		200	Personnel Services-Employee Benefits	129,606			
		300	Purchased Professional & Technical Services	59,350			
		400	Purchased Property Services	14,000			
		500	Other Purchased Services	86,305			
		600	Supplies	58,110			
		700	Property	3,800			
		800	Other Objects	18,800			
		Total	I Student Activities	800,441			

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Func</u>	Function-Obje		<u>Description</u>		Amounts	
	3300 Com		munity Services			
		100	Personnel Services-Salaries	60,138		
		200	Personnel Services-Employee Benefits	17,831		
		300	Purchased Professional & Technical Services	. 0		
		400	Purchased Property Services	0		
		500	Other Purchased Services	2,500		
		600	Supplies	2,500		
		700	Property	0		
		800	Other Objects	0		
		Total	Community Services	80,469		
	3400	Scho	larships and Awards	30,400		
		100	Personnel Services-Salaries	0		
		200	Personnel Services-Employee Benefits	0	•	
		300	Purchased Professional & Technical Services	Ö		
		400	Purchased Property Services	0		
		500	Other Purchased Services	0		
		600	Supplies	0		
		700	Property	0		
		800	Other Objects	450		
		Total	Scholarships and Awards	450		
	Total	Operat	ion of Non-instructional Services	430	881,360	
4000	FACIL	ITIES .	ACQUISITION, CONSTRUCTION AND IMPROVEMENT		001,000	
	4000	Facili	ties 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	0		
		500	Other Purchased Services	0		
		600	Supplies	0		
		700	Property	0		
	Total I	aciliti	es Acquisition, Construction and Improvement Services	U	0	
5000			ENDITURES AND FINANCING USES		ŭ	
	5100	Debt 3	Service			
		800	Other Objects	982,789		
		900	Other Uses of Funds	2,738,623		
		Total i	Debt Service	3,721,412		
	5200	Interfu	ınd Transfers - Out	3,721,412		
		900	Other Uses of Funds	000 000		
			Interfund Transfers - Out	200,000		
				200,000		

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<u>Function-Obj</u>	<u>ect</u> <u>Description</u>
5300	Transfers Involving Component Units 900 Other Uses of Funds Total Transfers Involving Component Units
5900	Budgetary Reserve 800 Other Objects Total Budgetary Reserve
Total	Other Expenditures and Financing Uses

TOTAL EXPENDITURES

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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	Amounts	
0		
250,000 250,000		
250,000	4,171,412	
		31,862,737

06/30/2015 Projection

2014-2015 Final General Fund Budget (PDE-2028) AUN: 114069353 Wyomissing Area SD

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06/30/2014 Estimate CASH AND SHORT-TERM INVESTMENTS 7,129,187 7,129,187 General Fund Special Revenue Fund 0 0 Athletic/School-Sponsored Extra Curricular Activities 0 0 Other Comptroller-Approved Special Revenue Fund Capital Projects Fund 0 0 Capital Reserve Fund - §690 2,589,256 2,589,256 Capital Reserve Fund - §1431 0 Capital Projects Fund - Other 0 0 Debt Service Fund 2,142 2,142 Enterprise Fund (Food Service, Child Care) 0 0 Internal Service Fund 67,978 67,978 Fiduciary Trust Fund (Investment, Pension) 0 431 Agency Fund 9,788,563 **Total Cash and Short-Term Investments** 9,788,994 LONG-TERM INVESTMENTS 0 0 General Fund Special Revenue Fund 0 Athletic/School-Sponsored Extra Curricular Activities 0 0 Other Comptroller-Approved Special Revenue Fund Capital Projects Fund 0 0 Capital Reserve Fund - §690 0 Capital Reserve Fund - §1431 0 0 Capital Projects Fund - Other 0 Debt Service Fund 0 Enterprise Fund (Food Service, Child Care) 0 Internal Service Fund 0 Fiduciary Trust Fund (Investment, Pension) 88,400 88,400 Agency Fund 88,400 **Total Long-Term Investments** 88,400 9,876,963 9,877,394 TOTAL CASH AND INVESTMENTS

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06	6/30/2014 Estimate	06/30/2015 Projection
LONG-TERM INDEBTEDNESS		
Extended Term Financing Agreements Payable Other Long-Term Liabilities Bonds Payable Lease-Purchase Obligations Accumulated Compensated Absences Authority Lease Obligations	1,365,000 0 28,240,000 439,847 125,000 0	1,360,000 0 25,935,000 415,727 125,000 0
TOTAL LONG-TERM INDEBTEDNESS	30,169,847	27,835,727
SHORT-TERM PAYABLES		
General Fund Other Funds TOTAL SHORT-TERM PAYABLES	0 0 0	0 0 0
TOTAL INDEBTEDNESS	30,169,847	27,835,727

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Account	Description	Amounts	
0830	Estimated Ending Committed Fund Balance	3,833,055	
	Explanation: Reserved for Future PSERS increases and Capital Improvements		
		250,000	
0840	Estimated Ending Assigned Fund Balance		
	Explanation: Assigned for contingency		
0850	Estimated Ending Unassigned Fund Balance	2,549,019	
	Explanation: Reserve for unanticipated expenses and future expenses exceeding future ACT 1 index		
	Total Ending Fund Balance - Committed, Assigned, and Unassigned		6,632,074
5900	Budgetary Reserve		250,000
	Explanation: Unanticipated expenditures increase during the 2014-15 fiscal year including, but not limited to increased special ed costs, charter school enrollments, increase class size and potential settlement of CBA.		
	Cottomont of OD !!		

Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation