

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
\_\_\_\_\_  
President of the Board - Original Signature Required

6/20/2023  
Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/20/2023  
Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/21/2023  
Date

Heidi A Orth

(610)944-8111      Extn :10205

Contact Person

Telephone

Extension

horth@fleetwoodasd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fleetwood Area SD	COUNTY : Berks	AUN : 114062503
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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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2023-2024 (compared to 2022-2023) ?

Yes ☒  
No ☐

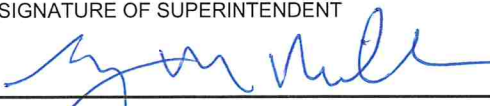
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$51372225
Ending Unassigned Fund Balance	\$2927499
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.69%

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 6/21/2023
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DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Fleetwood Area SD	County : Berks	AUN Number : 114062503
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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
	5/9/2023

DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is allocated to protect against unforeseen expenses related to special education and facilities.
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 maintained in order to ensure the district maintains a good financial position and is protected in the event of a revenue loss.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is being depleted as it was used to protect against the increases in PSERS costs. We are diminishing these funds annually until they are completed used.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	557,583
0850 Unassigned Fund Balance	2,925,114
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,482,697</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	32,461,075
7000 Revenue from State Sources	17,503,382
8000 Revenue from Federal Sources	1,110,153
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$51,074,610</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$54,557,307</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	27,609,549
6112 Interim Real Estate Taxes	110,000
6113 Public Utility Realty Taxes	29,850
6114 Payments in Lieu of Current Taxes - State / Local	26
6140 Current Act 511 Taxes - Flat Rate Assessments	59,000
6150 Current Act 511 Taxes - Proportional Assessments	3,158,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	550,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	122,650
6800 Revenues from Intermediary Sources / Pass-Through Funds	432,000
6910 Rentals	130,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	45,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$32,461,075</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,819,544
7112 Basic Education Funding-Social Security	941,735
7160 Tuition for Orphans Subsidy	120,000
7250 Migratory Children	160
7271 Special Education funds for School-Aged Pupils	1,990,960
7311 Pupil Transportation Subsidy	1,101,493
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,321
7330 Health Services (Medical, Dental, Nurse, Act 25)	46,000
7340 State Property Tax Reduction Allocation	1,412,535
7505 Ready to Learn Block Grant	371,717
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	270,786
7820 State Share of Retirement Contributions	4,325,131
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,503,382</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	361,924
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,869

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8516 Title III - Language Instruction for English Learners and Immigrant Students	18,220
8517 Title IV - 21st Century Schools	28,815
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	640,325
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,110,153</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>51,074,610</b>

Act 1 Index (current): 5.3%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$27,609,974	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,412,535</u>	
Total Approx. Tax Revenue:	\$29,022,509	
Approx. Tax Levy for Tax Rate Calculation:	\$29,920,510	
	Berks	Total

2022-23 Data		
a. Assessed Value	\$877,135,100	\$877,135,100
b. Real Estate Mills	33.6100	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,209,771,463	\$1,209,771,463
d. Assessed Value	\$877,164,200	\$877,164,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$29,480,511	\$29,480,511
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$29,480,511	\$29,480,511
(f Total * g)		
i. Base Mills Subject to Index	33.6100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.85000%	96.85000%
k. Tax Levy Needed	\$29,920,510	\$29,920,510
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	34.1100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$29,920,071	\$29,920,071
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,507,536
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,609,549
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.3%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$27,609,974
Amount of Tax Relief for Homestead Exclusions	<u>\$1,412,535</u>
Total Approx. Tax Revenue:	\$29,022,509
Approx. Tax Levy for Tax Rate Calculation:	\$29,920,510

	Berks	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	35.3913	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,043,981	\$31,043,981
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	\$10,642.00	
Number of Homestead/Farmstead Properties	3903	3903
Median Assessed Value of Homestead Properties		\$110,000

Act 1 Index (current): 5.3%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$27,609,974
Amount of Tax Relief for Homestead Exclusions	<u>\$1,412,535</u>
Total Approx. Tax Revenue:	\$29,022,509
Approx. Tax Levy for Tax Rate Calculation:	\$29,920,510

	Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,412,535	Lowering RE Tax Rate	\$0	\$1,412,535
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,412,535

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>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>				<u>Percent Collected</u>		
Berks	877,164,200	34.1100	29,920,071				96.85000%		
<b>Totals:</b>				<b>877,164,200</b>	<b>29,920,071</b>	- 1,412,535 =	28,507,536 X	96.85000% =	27,609,549
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
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			\$0.00	\$0.00	0	0		
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	59,000	59,000		
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		
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>				<b>59,000</b>			<b>59,000</b>		
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%	2,700,000	2,700,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	430,000	430,000		
6154	Current Act 511 Amusement Taxes			5.000%	0.000%	28,000	28,000		
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		
<b>Total Current Act 511 Taxes – Proportional Assessments</b>				<b>3,158,000</b>			<b>3,158,000</b>		
<b>Total Act 511, Current Taxes</b>							<b>3,217,000</b>		
<b>Act 511 Tax Limit --&gt;</b>				<b>1,209,771,463 X</b>		<b>12</b>	<b>14,517,258</b>		
				<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>		

Tax Function n	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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Berks	33.6100	34.1100	1.49%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679					5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					5.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
6144	Current Act 511 Trailer Taxes					5.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6152	Current Act 511 Occupation Taxes					5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	5.3%				
6155	Current Act 511 Business Privilege Taxes					5.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.3%				
6157	Current Act 511 Mercantile Taxes					5.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.3%				

LEA : 114062503     Fleetwood Area SD

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		20,926,869
1200 Special Programs - Elementary / Secondary		8,485,126
1300 Vocational Education		2,110,342
<b>Total Instruction</b>		<b>\$31,522,337</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		1,837,731
2200 Support Services - Instructional Staff		2,705,842
2300 Support Services - Administration		2,588,939
2400 Support Services - Pupil Health		644,010
2500 Support Services - Business		497,604
2600 Operation and Maintenance of Plant Services		3,828,726
2700 Student Transportation Services		2,464,187
2800 Support Services - Central		732,295
2900 Other Support Services		31,000
<b>Total Support Services</b>		<b>\$15,330,334</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		753,151
3300 Community Services		7,500
<b>Total Operation of Non-Instructional Services</b>		<b>\$760,651</b>
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		3,342,733
5200 Interfund Transfers - Out		196,170
5900 Budgetary Reserve		220,000
<b>Total Other Expenditures and Financing Uses</b>		<b>\$3,758,903</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$51,372,225</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	11,781,377
200 Personnel Services - Employee Benefits	7,697,553
300 Purchased Professional and Technical Services	197,950
400 Purchased Property Services	7,645
500 Other Purchased Services	636,940
600 Supplies	590,743
800 Other Objects	14,661
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$20,926,869</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,229,664
200 Personnel Services - Employee Benefits	2,302,272
300 Purchased Professional and Technical Services	824,530
400 Purchased Property Services	4,000
500 Other Purchased Services	2,087,962
600 Supplies	35,873
800 Other Objects	825
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,485,126</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	579,636
200 Personnel Services - Employee Benefits	369,914
400 Purchased Property Services	770
500 Other Purchased Services	1,137,410
600 Supplies	22,612
<b>Total Vocational Education</b>	<b>\$2,110,342</b>
<b>Total Instruction</b>	<b>\$31,522,337</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	925,065
200 Personnel Services - Employee Benefits	528,980
300 Purchased Professional and Technical Services	370,579
500 Other Purchased Services	350
600 Supplies	12,757
<b>Total Support Services - Students</b>	<b>\$1,837,731</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	825,092
200 Personnel Services - Employee Benefits	612,456
300 Purchased Professional and Technical Services	419,901
400 Purchased Property Services	436,700
500 Other Purchased Services	95,060
600 Supplies	274,633
700 Property	42,000
<b>Total Support Services - Instructional Staff</b>	<b>\$2,705,842</b>

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<u>Description</u>	<u>Amount</u>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,457,208
200 Personnel Services - Employee Benefits	930,329
300 Purchased Professional and Technical Services	119,350
400 Purchased Property Services	752
500 Other Purchased Services	41,145
600 Supplies	17,095
800 Other Objects	23,060
<b>Total Support Services - Administration</b>	<b>\$2,588,939</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	352,467
200 Personnel Services - Employee Benefits	273,043
300 Purchased Professional and Technical Services	800
400 Purchased Property Services	1,775
500 Other Purchased Services	1,500
600 Supplies	13,775
800 Other Objects	650
<b>Total Support Services - Pupil Health</b>	<b>\$644,010</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	239,303
200 Personnel Services - Employee Benefits	154,411
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	3,500
500 Other Purchased Services	28,750
600 Supplies	4,140
800 Other Objects	7,500
<b>Total Support Services - Business</b>	<b>\$497,604</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,384,439
200 Personnel Services - Employee Benefits	1,013,134
300 Purchased Professional and Technical Services	32,500
400 Purchased Property Services	524,723
500 Other Purchased Services	107,430
600 Supplies	762,000
800 Other Objects	4,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,828,726</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	36,345
200 Personnel Services - Employee Benefits	24,855
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	5,000
500 Other Purchased Services	2,389,987
<b>Total Student Transportation Services</b>	<b>\$2,464,187</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	436,342

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	294,953
500 Other Purchased Services	1,000
<b>Total Support Services - Central</b>	<b>\$732,295</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	31,000
<b>Total Other Support Services</b>	<b>\$31,000</b>
<b>Total Support Services</b>	<b>\$15,330,334</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	390,837
200 Personnel Services - Employee Benefits	175,345
300 Purchased Professional and Technical Services	61,879
400 Purchased Property Services	4,414
500 Other Purchased Services	75,800
600 Supplies	32,953
700 Property	148
800 Other Objects	11,775
<b>Total Student Activities</b>	<b>\$753,151</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	7,500
<b>Total Community Services</b>	<b>\$7,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$760,651</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	137,733
900 Other Uses of Funds	3,205,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,342,733</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	196,170
<b>Total Interfund Transfers - Out</b>	<b>\$196,170</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	220,000
<b>Total Budgetary Reserve</b>	<b>\$220,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,758,903</b>
<b>TOTAL EXPENDITURES</b>	<b>\$51,372,225</b>



LEA : 114062503     Fleetwood Area SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	2,500,000	2,500,000
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	613,034	785,034
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	275,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	40,000	40,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,578,034	\$3,725,034

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 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		

LEA : 114062503     Fleetwood Area SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,578,034	\$3,725,034

LEA : 114062503     Fleetwood Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	13,315,000	10,110,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	379,479	579,479
0540 Accumulated Compensated Absences	1,036,842	1,081,350
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,574,174	6,801,723
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$21,305,495</b>	<b>\$18,572,552</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	5,460	5,460
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	69,390	69,390
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$74,850</b>	<b>\$74,850</b>
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$21,380,345</b>	<b>\$18,647,402</b>

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	\$21,380,345	\$18,647,402



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	257,583
0850 Unassigned Fund Balance	2,927,499
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,185,082
5900 Budgetary Reserve	220,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,405,082