

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/15/2018

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Heidi A Orth

(610)944-8111

Extn :1205

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
horth@fleetwoodasd.org

\_\_\_\_\_  
Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fleetwood Area SD	COUNTY : Berks	AUN : 114062503
--	-------------------	--------------------

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 2018-2019 (compared to 2017-2018)?

Yes  No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$46197110
Ending Unassigned Fund Balance	\$2786851
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.0%

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
-----------------------------	------

DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Fleetwood Area SD	County : Berks	AUN Number : 114062503
---	-------------------	---------------------------

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 5/15/18
---	-----------------

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 maintained to guard against unforeseen special education and facility needs.
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 to guard against losses in revenue and ensure continued financial sustainability.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is maintained to offset increasing costs in employer's share of PSERS liability.

<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	1,648,905
0850 Unassigned Fund Balance	2,904,741
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,553,646</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	30,341,084
7000 Revenue from State Sources	14,912,859
8000 Revenue from Federal Sources	525,277
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$45,779,220</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$50,332,866</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	26,260,557
6112 Interim Real Estate Taxes	126,501
6113 Public Utility Realty Taxes	29,900
6114 Payments in Lieu of Current Taxes - State / Local	26
6140 Current Act 511 Taxes - Flat Rate Assessments	57,000
6150 Current Act 511 Taxes - Proportional Assessments	2,475,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	575,000
6500 Earnings on Investments	80,000
6700 Revenues from LEA Activities	115,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	407,300
6910 Rentals	165,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	14,100
6990 Refunds and Other Miscellaneous Revenue	30,000

**REVENUE FROM LOCAL SOURCES \$30,341,084**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,095,507
7160 Tuition for Orphans Subsidy	65,000
7271 Special Education funds for School-Aged Pupils	1,504,439
7311 Pupil Transportation Subsidy	820,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	435,677
7330 Health Services (Medical, Dental, Nurse, Act 25)	49,000
7340 State Property Tax Reduction Allocation	1,125,567
7505 Ready to Learn Block Grant	371,717
7810 State Share of Social Security and Medicare Taxes	825,260
7820 State Share of Retirement Contributions	3,570,692

**REVENUE FROM STATE SOURCES \$14,912,859**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	329,154
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,273
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	5,850

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	115,000
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$525,277</b>
-------------------------------------	------------------

<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>45,779,220</b>
---	-------------------

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$26,260,557
Amount of Tax Relief for Homestead Exclusions	<u>\$1,125,567</u>
Total Approx. Tax Revenue:	\$27,386,124
Approx. Tax Levy for Tax Rate Calculation:	\$28,522,685

Berks

Total

**2017-18 Data**

a. Assessed Value	\$854,244,400	\$854,244,400
b. Real Estate Mills	32.5600	

**I. 2018-19 Data**

c. 2016 STEB Market Value	\$1,091,505,982	\$1,091,505,982
d. Assessed Value	\$861,894,800	\$861,894,800
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2017-18 Calculations**

f. 2017-18 Tax Levy	\$27,814,198	\$27,814,198
(a * b)		

**2018-19 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$27,814,198	\$27,814,198
(f Total * g)		
i. Base Mills Subject to Index	32.5600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	95.85153%	95.85153%
k. Tax Levy Needed	\$28,522,685	\$28,522,685
(Approx. Tax Levy * g)		

**I. 2018-19 Real Estate Tax Rate 33.0930**

(k / d \* 1000)

III. m. Tax Levy Generated by Mills	\$28,522,685	\$28,522,685
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,397,118
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,260,557
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$26,260,557	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,125,567</u>	
Total Approx. Tax Revenue:	\$27,386,124	
Approx. Tax Levy for Tax Rate Calculation:	\$28,522,685	

Berks

Total

---

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	33.6019	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,961,303	\$28,961,303
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	\$8,396.00	
Number of Homestead/Farmstead Properties	4124	4124
Median Assessed Value of Homestead Properties		\$107,900

---

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$26,260,557</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,125,567</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$27,386,124</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$28,522,685</b>

<b>Berks</b>	<b>Total</b>
--------------	--------------

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,125,567	Lowering RE Tax Rate	\$0		\$1,125,567
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$1,125,567</b>

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	861,894,800	33.0930	28,522,685			95.85153%	
<b>Totals:</b>	<b>861,894,800</b>		<b>28,522,685</b>	1,125,567 =	27,397,118 X	95.85153% =	26,260,557

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	57,000
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 57,000 57,000**

	<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%	2,160,000	2,160,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	275,000	275,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	40,000	40,000
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

**Total Current Act 511 Taxes – Proportional Assessments 2,475,000 2,475,000**

**Total Act 511, Current Taxes 2,532,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,091,505,982 X</b>	<b>12</b>	<b>13,098,072</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Berks	32.5600	33.0930	1.64%	Yes	3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.2%				

LEA : 114062503 Fleetwood Area SD

Printed 5/16/2018 7:14:08 AM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,663,936
1200 Special Programs - Elementary / Secondary	6,626,712
1300 Vocational Education	1,863,046
1400 Other Instructional Programs - Elementary / Secondary	30,630
<b>Total Instruction</b>	<b>\$27,184,324</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,432,132
2200 Support Services - Instructional Staff	1,873,879
2300 Support Services - Administration	2,613,867
2400 Support Services - Pupil Health	577,292
2500 Support Services - Business	552,078
2600 Operation and Maintenance of Plant Services	3,654,551
2700 Student Transportation Services	2,066,134
2800 Support Services - Central	234,225
2900 Other Support Services	30,205
<b>Total Support Services</b>	<b>\$13,034,363</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	706,162
3300 Community Services	8,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$714,162</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,014,261
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,264,261</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$46,197,110</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,907,769
200 Personnel Services - Employee Benefits	6,751,909
400 Purchased Property Services	7,347
500 Other Purchased Services	684,091
600 Supplies	298,261
800 Other Objects	14,559
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,663,936</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,758,230
200 Personnel Services - Employee Benefits	1,897,914
300 Purchased Professional and Technical Services	844,987
400 Purchased Property Services	4,000
500 Other Purchased Services	1,018,215
600 Supplies	12,641
800 Other Objects	90,725
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,626,712</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	487,150
200 Personnel Services - Employee Benefits	297,641
400 Purchased Property Services	3,025
500 Other Purchased Services	1,047,923
600 Supplies	27,307
<b>Total Vocational Education</b>	<b>\$1,863,046</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	19,500
200 Personnel Services - Employee Benefits	8,130
300 Purchased Professional and Technical Services	3,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$30,630</b>
<b>Total Instruction</b>	<b>\$27,184,324</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	777,615
200 Personnel Services - Employee Benefits	459,981
300 Purchased Professional and Technical Services	183,500
600 Supplies	11,036
<b>Total Support Services - Students</b>	<b>\$1,432,132</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	571,678
200 Personnel Services - Employee Benefits	454,151
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	439,700
500 Other Purchased Services	63,540

LEA : 114062503 Fleetwood Area SD

Printed 5/16/2018 7:14:08 AM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
600 Supplies	239,735
700 Property	76,000
800 Other Objects	2,075
<b>Total Support Services - Instructional Staff</b>	<b>\$1,873,879</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,468,380
200 Personnel Services - Employee Benefits	861,853
300 Purchased Professional and Technical Services	184,850
400 Purchased Property Services	1,715
500 Other Purchased Services	68,009
600 Supplies	3,975
800 Other Objects	25,085
<b>Total Support Services - Administration</b>	<b>\$2,613,867</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	306,037
200 Personnel Services - Employee Benefits	245,402
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	3,992
500 Other Purchased Services	900
600 Supplies	19,461
<b>Total Support Services - Pupil Health</b>	<b>\$577,292</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	286,244
200 Personnel Services - Employee Benefits	194,694
300 Purchased Professional and Technical Services	33,500
400 Purchased Property Services	3,250
500 Other Purchased Services	25,500
600 Supplies	890
800 Other Objects	8,000
<b>Total Support Services - Business</b>	<b>\$552,078</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,229,315
200 Personnel Services - Employee Benefits	997,636
400 Purchased Property Services	491,700
500 Other Purchased Services	115,000
600 Supplies	804,500
800 Other Objects	16,400
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,654,551</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	49,774
200 Personnel Services - Employee Benefits	37,060
300 Purchased Professional and Technical Services	3,300
400 Purchased Property Services	5,000
500 Other Purchased Services	1,971,000
<b>Total Student Transportation Services</b>	<b>\$2,066,134</b>

<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	126,018
200 Personnel Services - Employee Benefits	108,207
<b>Total Support Services - Central</b>	<b>\$234,225</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	30,205
<b>Total Other Support Services</b>	<b>\$30,205</b>
<b>Total Support Services</b>	<b>\$13,034,363</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	355,675
200 Personnel Services - Employee Benefits	155,487
300 Purchased Professional and Technical Services	96,561
400 Purchased Property Services	5,125
500 Other Purchased Services	64,050
600 Supplies	18,064
800 Other Objects	11,200
<b>Total Student Activities</b>	<b>\$706,162</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	8,000
<b>Total Community Services</b>	<b>\$8,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$714,162</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	674,700
900 Other Uses of Funds	4,339,561
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,014,261</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,264,261</b>
<b>TOTAL EXPENDITURES</b>	<b>\$46,197,110</b>



**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	4,553,646	4,128,646
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	1,140,075	1,140,075
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	54,139	50,139
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	72,500	72,500
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,820,360</b>	<b>\$5,391,360</b>

**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 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

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$5,820,360</b>	<b>\$5,391,360</b>
-----------------------------------	--------------------	--------------------

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	20,520,000	25,930,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	550,000	575,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,434,884	1,614,884
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$22,504,884</b>	<b>\$28,119,884</b>
---------------------------	---------------------	---------------------

**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
---	--	--

**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
---	--	--

**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
---	--	--

**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

## 2018-2019 Final General Fund Budget

LEA : 114062503 Fleetwood Area SD

Printed 5/16/2018 7:14:09 AM

Page - 2 of 6

**Long-Term Indebtedness****06/30/2018 Estimate****06/30/2019 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

## 2018-2019 Final General Fund Budget

LEA : 114062503 Fleetwood Area SD

Printed 5/16/2018 7:14:09 AM

Page - 3 of 6

**Long-Term Indebtedness****06/30/2018 Estimate****06/30/2019 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**

**06/30/2018 Estimate**

**06/30/2019 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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase 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>\$22,504,884</b>	<b>\$28,119,884</b>

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$22,504,884</b>	<b>\$28,119,884</b>
---------------------------	---------------------	---------------------



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,348,905
0850 Unassigned Fund Balance	2,786,851
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,135,756</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,385,756</b>