

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2018



President of the Board - Original Signature Required

Date 6/27/18



Secretary of the Board - Original Signature Required

Date 6/27/18



Chief School Administrator - Original Signature Required

Date 6/27/18

Brad H Rau

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Peters Township SD	COUNTY : Washington	AUN : 101636503
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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%

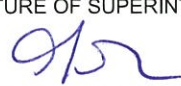
Did you raise property taxes in SY 2018-2019 (compared to 2017-2018)? Yes No

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

Total Budgeted Expenditures	\$65850181
Ending Unassigned Fund Balance	\$2309708
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.5%

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 6/27/18
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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 : Peters Township SD	County : Washington	AUN Number : 101636503
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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 5/21/18
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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>
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 used by the District for unanticipated expenditures which may occur in the future years.
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 District has assigned \$4,000,000 for future debt service obligations and \$4,500,000 for future retirement obligations.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,500,000
0850 Unassigned Fund Balance	2,309,708
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,809,708</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	49,546,494
7000 Revenue from State Sources	15,904,619
8000 Revenue from Federal Sources	398,068
9000 Other Financing Sources	1,000
Total Estimated Revenues And Other Financing Sources	<u>\$65,850,181</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$76,659,889</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	40,516,793
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	48,500
6140 Current Act 511 Taxes - Flat Rate Assessments	45,000
6150 Current Act 511 Taxes - Proportional Assessments	7,014,885
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	102,316
6700 Revenues from LEA Activities	281,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	532,000
6910 Rentals	45,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	99,000
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	42,000

REVENUE FROM LOCAL SOURCES \$49,546,494

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	5,489,228
7160 Tuition for Orphans Subsidy	2,000
7250 Migratory Children	100
7271 Special Education funds for School-Aged Pupils	1,611,070
7311 Pupil Transportation Subsidy	856,213
7312 Nonpublic and Charter School Pupil Transportation Subsidy	93,787
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	395,110
7330 Health Services (Medical, Dental, Nurse, Act 25)	86,052
7340 State Property Tax Reduction Allocation	733,867
7501 PA Accountability Grants	335,813
7810 State Share of Social Security and Medicare Taxes	1,171,233
7820 State Share of Retirement Contributions	5,130,146

REVENUE FROM STATE SOURCES \$15,904,619

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	175,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	53,068
8731 ARRA - Build America Bonds	20,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
REVENUE FROM FEDERAL SOURCES	\$398,068
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	\$1,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	65,850,181

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$40,516,793
Amount of Tax Relief for Homestead Exclusions	<u>\$734,454</u>
Total Approx. Tax Revenue:	\$41,251,247
Approx. Tax Levy for Tax Rate Calculation:	\$42,457,029

Washington

Total

2017-18 Data		
a. Assessed Value	\$3,114,951,067	\$3,114,951,067
b. Real Estate Mills	13.1900	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$2,447,516,261	\$2,447,516,261
d. Assessed Value	\$3,144,965,077	\$3,144,965,077
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$41,086,205	\$41,086,205
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$41,086,205	\$41,086,205
(f Total * g)		
i. Base Mills Subject to Index	13.1900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.11000%	97.11000%
k. Tax Levy Needed	\$42,457,029	\$42,457,029
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	13.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$42,457,029	\$42,457,029
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$41,722,575
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$40,516,793
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$40,516,793
Amount of Tax Relief for Homestead Exclusions	<u>\$734,454</u>
Total Approx. Tax Revenue:	\$41,251,247
Approx. Tax Levy for Tax Rate Calculation:	\$42,457,029

	Washington	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.5065	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$42,477,471	\$42,477,471
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		
Assessed Value Exclusion per Homestead	\$9,265.00	
V. Number of Homestead/Farmstead Properties	5865	5865
Median Assessed Value of Homestead Properties		\$300,100

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$40,516,793
Amount of Tax Relief for Homestead Exclusions	<u>\$734,454</u>
Total Approx. Tax Revenue:	\$41,251,247
Approx. Tax Levy for Tax Rate Calculation:	\$42,457,029

Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$733,867	Lowering RE Tax Rate	\$0	\$733,867
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$587			\$587
Amount of Tax Relief from State/Local Sources				\$734,454

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>
Washington	3,144,965,077	13.5000	42,457,029			97.11000%	
Totals:	3,144,965,077		42,457,029	734,454	41,722,575	97.11000%	40,516,793

	<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	\$5.00	\$0.00	45,000
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 45,000 45,000

	<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%	6,164,885	6,164,885
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	850,000	850,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 7,014,885 7,014,885

Total Act 511, Current Taxes 7,059,885

Act 511 Tax Limit -->	2,447,516,261	X	12	29,370,195
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Washington	13.1900	13.5000	2.36%	Yes	2.4%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,136,856
1200 Special Programs - Elementary / Secondary	7,486,022
1300 Vocational Education	234,450
1400 Other Instructional Programs - Elementary / Secondary	109,251
1500 Nonpublic School Programs	1,600
Total Instruction	\$38,968,179
2000 Support Services	
2100 Support Services - Students	2,578,102
2200 Support Services - Instructional Staff	1,933,718
2300 Support Services - Administration	3,798,655
2400 Support Services - Pupil Health	664,083
2500 Support Services - Business	579,516
2600 Operation and Maintenance of Plant Services	5,671,259
2700 Student Transportation Services	2,884,428
2800 Support Services - Central	1,289,539
2900 Other Support Services	68,154
Total Support Services	\$19,467,454
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,471,741
3300 Community Services	5,000
Total Operation of Non-Instructional Services	\$1,476,741
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,000
5200 Interfund Transfers - Out	5,932,807
Total Other Expenditures and Financing Uses	\$5,937,807
Total Estimated Expenditures and Other Financing Uses	\$65,850,181

2018-2019 Final General Fund Budget

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,393,083
200 Personnel Services - Employee Benefits	11,536,450
300 Purchased Professional and Technical Services	51,550
400 Purchased Property Services	196,439
500 Other Purchased Services	422,533
600 Supplies	346,418
700 Property	169,433
800 Other Objects	20,950
Total Regular Programs - Elementary / Secondary	\$31,136,856
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,222,977
200 Personnel Services - Employee Benefits	1,894,735
300 Purchased Professional and Technical Services	1,608,914
400 Purchased Property Services	21,725
500 Other Purchased Services	701,650
600 Supplies	28,521
700 Property	6,000
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$7,486,022
1300 <u>Vocational Education</u>	
500 Other Purchased Services	234,450
Total Vocational Education	\$234,450
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	68,711
200 Personnel Services - Employee Benefits	40,040
500 Other Purchased Services	500
Total Other Instructional Programs - Elementary / Secondary	\$109,251
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,600
Total Nonpublic School Programs	\$1,600
Total Instruction	\$38,968,179
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,506,200
200 Personnel Services - Employee Benefits	999,292
300 Purchased Professional and Technical Services	530
500 Other Purchased Services	2,855
600 Supplies	66,380
800 Other Objects	2,845
Total Support Services - Students	\$2,578,102
2200 <u>Support Services - Instructional Staff</u>	

2018-2019 Final General Fund Budget

LEA : 101636503 Peters Township SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	856,703
200 Personnel Services - Employee Benefits	491,808
300 Purchased Professional and Technical Services	69,899
400 Purchased Property Services	94,065
500 Other Purchased Services	2,550
600 Supplies	300,024
700 Property	100,963
800 Other Objects	17,706
Total Support Services - Instructional Staff	\$1,933,718
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,008,792
200 Personnel Services - Employee Benefits	1,238,654
300 Purchased Professional and Technical Services	285,924
400 Purchased Property Services	5,150
500 Other Purchased Services	115,555
600 Supplies	93,752
700 Property	3,459
800 Other Objects	47,369
Total Support Services - Administration	\$3,798,655
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	396,490
200 Personnel Services - Employee Benefits	251,633
300 Purchased Professional and Technical Services	8,750
400 Purchased Property Services	100
500 Other Purchased Services	350
600 Supplies	4,710
700 Property	2,050
Total Support Services - Pupil Health	\$664,083
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	309,710
200 Personnel Services - Employee Benefits	190,957
300 Purchased Professional and Technical Services	11,250
400 Purchased Property Services	47,999
500 Other Purchased Services	12,850
600 Supplies	4,200
700 Property	500
800 Other Objects	2,050
Total Support Services - Business	\$579,516
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,061,019
200 Personnel Services - Employee Benefits	1,500,542
300 Purchased Professional and Technical Services	273,100
400 Purchased Property Services	1,340,816
500 Other Purchased Services	117,300
600 Supplies	356,036
700 Property	13,446

2018-2019 Final General Fund Budget

LEA : 101636503 Peters Township SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
800 Other Objects	9,000
Total Operation and Maintenance of Plant Services	\$5,671,259
2700 Student Transportation Services	
100 Personnel Services - Salaries	810,275
200 Personnel Services - Employee Benefits	419,010
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	4,500
500 Other Purchased Services	1,351,293
600 Supplies	251,500
700 Property	41,000
800 Other Objects	350
Total Student Transportation Services	\$2,884,428
2800 Support Services - Central	
100 Personnel Services - Salaries	330,518
200 Personnel Services - Employee Benefits	222,755
300 Purchased Professional and Technical Services	311,572
400 Purchased Property Services	286,880
500 Other Purchased Services	7,650
600 Supplies	19,804
700 Property	109,040
800 Other Objects	1,320
Total Support Services - Central	\$1,289,539
2900 Other Support Services	
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	65,654
Total Other Support Services	\$68,154
Total Support Services	\$19,467,454
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	835,206
200 Personnel Services - Employee Benefits	383,908
300 Purchased Professional and Technical Services	56,400
400 Purchased Property Services	26,344
500 Other Purchased Services	28,375
600 Supplies	110,191
700 Property	12,572
800 Other Objects	18,745
Total Student Activities	\$1,471,741
3300 Community Services	
500 Other Purchased Services	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$1,476,741
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	5,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,932,807
Total Interfund Transfers - Out	\$5,932,807
Total Other Expenditures and Financing Uses	\$5,937,807
TOTAL EXPENDITURES	\$65,850,181

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	16,908,856	16,908,856
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	90,335,948	62,467,586
Debt Service Fund		
Food Service / Cafeteria Operations Fund	294,812	294,812
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	26,000	25,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	225,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$107,775,616	\$79,931,254

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

TOTAL CASH AND INVESTMENTS **\$107,775,616** **\$79,931,254**

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	84,405,000	81,420,000
0520 Extended-Term Financing Agreements Payable	509,442	324,300
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,045,000	2,070,000
0550 Authority Lease Obligations	550,000	495,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$87,509,442	\$84,309,300
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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

06/30/2018 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 : 101636503 Peters Township SD

Printed 6/27/2018 3:57:55 PM

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

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 Permanent Fund

Total Long-Term Indebtedness

\$87,509,442

\$84,309,300

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

TOTAL INDEBTEDNESS	\$87,509,442	\$84,309,300
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,500,000
0850 Unassigned Fund Balance	2,309,708
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,809,708

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,809,708
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