

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Brad H Rau

(724)941-6251

Extn :

Contact Person

Telephone

Extension

RauB@pt-sd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2024-2025 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 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 2024-2025 (compared to 2023-2024)?

Yes☒

No☐

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$83041200
Ending Unassigned Fund Balance	\$1429543
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.72%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes☒

No☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2024

FOR PUBLIC INSPECTION OF 2024-2025 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 5-20-24
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 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 \$4,500,000 assigned for future debt service obligations, \$2,000,000 for future retirement obligations, and \$2,000,000 for future healthcare related expenditures.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	701,969	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	8,500,000	
0850 Unassigned Fund Balance	1,400,452	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,900,452</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	63,398,110	
7000 Revenue from State Sources	19,221,055	
8000 Revenue from Federal Sources	436,126	
9000 Other Financing Sources	15,000	
Total Estimated Revenues And Other Financing Sources		<u>\$83,070,291</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$92,970,743</u>

LEA : 101636503 Peters Township SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	50,851,003
6112 Interim Real Estate Taxes	202,107
6113 Public Utility Realty Taxes	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	45,000
6150 Current Act 511 Taxes - Proportional Assessments	8,845,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	710,000
6500 Earnings on Investments	1,500,000
6700 Revenues from LEA Activities	430,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	515,000
6910 Rentals	60,000
6940 Tuition from Patrons	110,000
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	70,000
REVENUE FROM LOCAL SOURCES	\$63,398,110
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,639,078
7271 Special Education funds for School-Aged Pupils	1,759,392
7311 Pupil Transportation Subsidy	723,914
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,233
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	690,671
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	1,139,139
7360 Safe Schools	148,000
7501 PA Accountability Grants	335,813
7506 PAsmart Grants	25,000
7810 State Share of Social Security and Medicare Taxes	1,375,644
7820 State Share of Retirement Contributions	6,204,171
REVENUE FROM STATE SOURCES	\$19,221,055
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	90,827
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	50,299
8517 Title IV - 21st Century Schools	10,000
8731 ARRA - Build America Bonds	35,000

LEA : 101636503 Peters Township SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
REVENUE FROM FEDERAL SOURCES	\$436,126
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	15,000
OTHER FINANCING SOURCES	\$15,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	83,070,291

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$50,851,003	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,139,139</u>	
Total Approx. Tax Revenue:	\$51,990,142	
Approx. Tax Levy for Tax Rate Calculation:	\$53,294,014	
	Washington	Total

2023-24 Data		
a. Assessed Value	\$3,372,222,975	\$3,372,222,975
b. Real Estate Mills	15.3700	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$3,136,580,094	\$3,136,580,094
d. Assessed Value	\$3,403,193,770	\$3,403,193,770
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$51,831,067	\$51,831,067
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$51,831,067	\$51,831,067
(f Total * g)		
i. Base Mills Subject to Index	15.3700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$53,294,014	\$53,294,014
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	15.6600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$53,294,014	\$53,294,014
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$52,154,875
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$50,851,003
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$50,851,003	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,139,139</u>	
Total Approx. Tax Revenue:	\$51,990,142	
Approx. Tax Levy for Tax Rate Calculation:	\$53,294,014	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.1846	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$55,079,330	\$55,079,330
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	\$13,306.00	
Number of Homestead/Farmstead Properties	5570	5570
Median Assessed Value of Homestead Properties		\$313,300

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$50,851,003
Amount of Tax Relief for Homestead Exclusions	<u>\$1,139,139</u>
Total Approx. Tax Revenue:	\$51,990,142
Approx. Tax Levy for Tax Rate Calculation:	\$53,294,014
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,139,139	Lowering RE Tax Rate	\$0	\$1,139,139
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,139,139

2024-2025 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 101636503 Peters Township SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 5/21/2024 10:51:13 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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	3,403,193,770	15.6600	53,294,014			97.50000%	
Totals:	3,403,193,770		53,294,014	- 1,139,139	= 52,154,875	X 97.50000%	= 50,851,003
				<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			\$5.00	\$0.00	45,000	45,000
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
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
Total Current Act 511 Taxes – Flat Rate Assessments						45,000	45,000
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%	7,995,000	7,995,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	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						8,845,000	8,845,000
Total Act 511, Current Taxes							8,890,000
Act 511 Tax Limit -->				3,136,580,094	X	12	37,638,961
				Market Value		Mills	(511 Limit)

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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Washington	15.3700	15.6600	1.89%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	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%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		38,574,248
1200 Special Programs - Elementary / Secondary		8,051,333
1300 Vocational Education		315,800
1400 Other Instructional Programs - Elementary / Secondary		119,134
1500 Nonpublic School Programs		10,000
Total Instruction		\$47,070,515
2000 Support Services		
2100 Support Services - Students		3,538,664
2200 Support Services - Instructional Staff		2,063,078
2300 Support Services - Administration		4,022,014
2400 Support Services - Pupil Health		584,343
2500 Support Services - Business		694,758
2600 Operation and Maintenance of Plant Services		7,065,944
2700 Student Transportation Services		4,022,846
2800 Support Services - Central		1,534,476
2900 Other Support Services		65,654
Total Support Services		\$23,591,777
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,798,818
3300 Community Services		5,000
Total Operation of Non-Instructional Services		\$1,803,818
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		8,000
5200 Interfund Transfers - Out		10,567,090
Total Other Expenditures and Financing Uses		\$10,575,090
Total Estimated Expenditures and Other Financing Uses		\$83,041,200

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,294,174
200 Personnel Services - Employee Benefits	14,735,030
300 Purchased Professional and Technical Services	35,500
400 Purchased Property Services	223,360
500 Other Purchased Services	605,336
600 Supplies	333,827
700 Property	327,821
800 Other Objects	19,200
Total Regular Programs - Elementary / Secondary	\$38,574,248
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,683,932
200 Personnel Services - Employee Benefits	2,177,801
300 Purchased Professional and Technical Services	762,000
400 Purchased Property Services	15,500
500 Other Purchased Services	1,370,000
600 Supplies	32,500
700 Property	8,000
800 Other Objects	1,600
Total Special Programs - Elementary / Secondary	\$8,051,333
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	800
500 Other Purchased Services	315,000
Total Vocational Education	\$315,800
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	72,647
200 Personnel Services - Employee Benefits	46,087
300 Purchased Professional and Technical Services	100
500 Other Purchased Services	300
Total Other Instructional Programs - Elementary / Secondary	\$119,134
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	\$10,000
Total Instruction	\$47,070,515
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,695,677
200 Personnel Services - Employee Benefits	1,161,431
300 Purchased Professional and Technical Services	627,000
500 Other Purchased Services	800
600 Supplies	50,925
800 Other Objects	2,831

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Description	Amount
Total Support Services - Students	\$3,538,664
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	951,641
200 Personnel Services - Employee Benefits	541,587
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	78,614
500 Other Purchased Services	1,150
600 Supplies	379,336
800 Other Objects	100,750
Total Support Services - Instructional Staff	\$2,063,078
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,207,291
200 Personnel Services - Employee Benefits	1,342,472
300 Purchased Professional and Technical Services	297,724
400 Purchased Property Services	650
500 Other Purchased Services	51,100
600 Supplies	74,798
700 Property	3,000
800 Other Objects	44,979
Total Support Services - Administration	\$4,022,014
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	322,059
200 Personnel Services - Employee Benefits	243,659
300 Purchased Professional and Technical Services	9,475
400 Purchased Property Services	400
500 Other Purchased Services	1,100
600 Supplies	7,150
700 Property	500
Total Support Services - Pupil Health	\$584,343
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	379,464
200 Personnel Services - Employee Benefits	232,138
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	51,257
500 Other Purchased Services	12,850
600 Supplies	4,299
700 Property	500
800 Other Objects	3,750
Total Support Services - Business	\$694,758
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,428,900
200 Personnel Services - Employee Benefits	1,760,644
300 Purchased Professional and Technical Services	722,000
400 Purchased Property Services	1,511,000
500 Other Purchased Services	293,500

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<u>Description</u>	<u>Amount</u>
600 Supplies	320,000
700 Property	19,500
800 Other Objects	10,400
Total Operation and Maintenance of Plant Services	\$7,065,944
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	978,405
200 Personnel Services - Employee Benefits	414,131
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	4,700
500 Other Purchased Services	2,211,260
600 Supplies	397,500
700 Property	10,000
800 Other Objects	350
Total Student Transportation Services	\$4,022,846
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	376,179
200 Personnel Services - Employee Benefits	251,667
300 Purchased Professional and Technical Services	421,133
400 Purchased Property Services	99,766
500 Other Purchased Services	7,650
600 Supplies	281,626
700 Property	93,355
800 Other Objects	3,100
Total Support Services - Central	\$1,534,476
2900 <u>Other Support Services</u>	
500 Other Purchased Services	65,654
Total Other Support Services	\$65,654
Total Support Services	\$23,591,777
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	942,636
200 Personnel Services - Employee Benefits	575,150
300 Purchased Professional and Technical Services	59,700
400 Purchased Property Services	41,870
500 Other Purchased Services	26,025
600 Supplies	120,712
700 Property	12,000
800 Other Objects	20,725
Total Student Activities	\$1,798,818
3300 <u>Community Services</u>	
500 Other Purchased Services	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$1,803,818

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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	8,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,567,090
Total Interfund Transfers - Out	\$10,567,090
Total Other Expenditures and Financing Uses	\$10,575,090
TOTAL EXPENDITURES	\$83,041,200

LEA : 101636503 Peters Township SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	17,700,000	17,700,000
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		
Other Capital Projects Fund	6,900,000	3,000,000
Debt Service Fund	760,000	400,000
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	27,246	27,246
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$25,387,246	\$21,127,246

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 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		

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<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$25,387,246	\$21,127,246

LEA : 101636503 Peters Township SD

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	118,900,000	113,750,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	54,416	12,847
0540 Accumulated Compensated Absences	3,546,260	3,546,260
0550 Authority Lease Obligations	220,000	165,000
0560 Other Post-Employment Benefits (OPEB)	9,134,411	9,134,411
0599 Other Noncurrent Liabilities		
Total General Fund	\$131,855,087	\$126,608,518
Public Purpose (Expendable) Trust Fund		
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		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
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		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
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		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
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		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
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		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
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		
Total Other Capital Projects Fund		
Debt Service Fund		
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		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Food Service / Cafeteria Operations Fund		
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		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
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		
Total Child Care Operations Fund		
Other Enterprise Funds		
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		
Total Other Enterprise Funds		
Internal Service Fund		
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		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Private Purpose Trust Fund		
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		
Total Private Purpose Trust Fund		
Investment Trust Fund		
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		
Total Investment Trust Fund		
Pension Trust Fund		
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		
Total Pension Trust Fund		
Activity Fund		
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		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Other Agency Fund		
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		
Total Other Agency Fund		
Permanent Fund		
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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$131,855,087	\$126,608,518

LEA : 101636503 Peters Township SD

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 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	\$131,855,087	\$126,608,518

Account Description	Amounts
0810 Nonspendable Fund Balance	701,969
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,500,000
0850 Unassigned Fund Balance	1,429,543
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,929,543
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,631,512