

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2019



President of the Board - Original Signature Required

6/25/19  
Date



Secretary of the Board - Original Signature Required

6/25/19  
Date



Chief School Administrator - Original Signature Required

6/26/19  
Date

Brad H Rau

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**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> Peters Township SD	<b>COUNTY :</b> Washington	<b>AUN :</b> 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 2019-2020 (compared to 2018-2019 )?      Yes       No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$68161653
Ending Unassigned Fund Balance	\$2434201
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.6%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.      Yes       No

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

<b>SIGNATURE OF SUPERINTENDENT</b> 	<b>DATE</b> 6/26/19
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

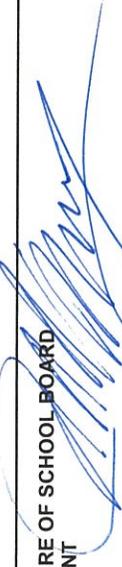
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Peters Township SD	<b>County :</b> Washington	<b>AUN Number :</b> 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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/20/19
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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 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 for future debt service obligations and \$4,000,000 for future retirement obligations.

<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	8,500,000
0850 Unassigned Fund Balance	2,434,201
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,934,201</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	51,587,766
7000 Revenue from State Sources	16,167,887
8000 Revenue from Federal Sources	405,000
9000 Other Financing Sources	1,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$68,161,653</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$79,095,854</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	41,968,297
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	45,000
6150 Current Act 511 Taxes - Proportional Assessments	7,165,787
6400 Delinquencies on Taxes Levied / Assessed by the LEA	625,641
6500 Earnings on Investments	450,000
6700 Revenues from LEA Activities	304,041
6800 Revenues from Intermediary Sources / Pass-Through Funds	532,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	100,000
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	42,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$51,587,766</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	5,553,343
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	1,620,745
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	269,640
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	728,324
7501 PA Accountability Grants	335,813
7810 State Share of Social Security and Medicare Taxes	1,206,123
7820 State Share of Retirement Contributions	5,423,899
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,167,887</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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	60,000
8731 ARRA - Build America Bonds	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$405,000</b>

Amount

**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 68,161,653**

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$41,968,297
Amount of Tax Relief for Homestead Exclusions	<u>\$728,324</u>
Total Approx. Tax Revenue:	\$42,696,621
Approx. Tax Levy for Tax Rate Calculation:	\$43,772,731

Washington

Total

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<b>2018-19 Data</b>		
a. Assessed Value	\$3,144,965,077	\$3,144,965,077
b. Real Estate Mills	13.5000	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$2,463,130,221	\$2,463,130,221
d. Assessed Value	\$3,169,640,220	\$3,169,640,220
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$42,457,029	\$42,457,029
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$42,457,029	\$42,457,029
(f Total * g)		
i. Base Mills Subject to Index	13.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$43,772,731	\$43,772,731
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>13.8100</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$43,772,731	\$43,772,731
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$43,044,407
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$41,968,297
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$41,968,297</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$728,324</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$42,696,621</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$43,772,731</b>	
	<b>Washington</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	13.8105	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,774,316	\$43,774,316
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$9,152.00	
Number of Homestead/Farmstead Properties	5762	5762
Median Assessed Value of Homestead Properties		\$301,700

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Act 1 Index (current): 2.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$41,968,297</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$728,324</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$42,696,621</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$43,772,731</b>
	<b>Washington</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$728,324	Lowering RE Tax Rate	\$0	\$728,324
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$728,324</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>			
Washington	3,169,640,220	13.8100	43,772,731			97.50000%				
<b>Totals:</b>	<b>3,169,640,220</b>		<b>43,772,731</b>	<b>728,324</b>	<b>=</b>	<b>43,044,407</b>	<b>X</b>	<b>97.50000%</b>	<b>=</b>	<b>41,968,297</b>

	<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%	6,286,807	6,286,807
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	878,980	878,980
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 7,165,787 7,165,787**

**Total Act 511, Current Taxes 7,210,787**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,463,130,221</b>	<b>X</b>	<b>12</b>	<b>29,557,563</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u> Washington	13.5000	13.8100	2.30%	Yes	2.3%			
	<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	2.3%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	32,138,823
1200 Special Programs - Elementary / Secondary	7,891,958
1300 Vocational Education	234,450
1400 Other Instructional Programs - Elementary / Secondary	110,449
1500 Nonpublic School Programs	1,600
<b>Total Instruction</b>	<b>\$40,377,280</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,745,609
2200 Support Services - Instructional Staff	1,752,452
2300 Support Services - Administration	3,866,159
2400 Support Services - Pupil Health	676,195
2500 Support Services - Business	593,723
2600 Operation and Maintenance of Plant Services	5,547,797
2700 Student Transportation Services	2,965,273
2800 Support Services - Central	1,175,859
2900 Other Support Services	65,654
<b>Total Support Services</b>	<b>\$19,388,721</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,487,802
3300 Community Services	5,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,492,802</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,250
5200 Interfund Transfers - Out	6,897,600
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,902,850</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$68,161,653</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	18,788,185
200 Personnel Services - Employee Benefits	11,774,608
300 Purchased Professional and Technical Services	51,050
400 Purchased Property Services	196,466
500 Other Purchased Services	537,333
600 Supplies	351,605
700 Property	418,626
800 Other Objects	20,950
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$32,138,823</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,494,379
200 Personnel Services - Employee Benefits	2,023,654
300 Purchased Professional and Technical Services	1,555,854
400 Purchased Property Services	24,600
500 Other Purchased Services	757,450
600 Supplies	28,521
700 Property	6,000
800 Other Objects	1,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,891,958</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	234,450
<b>Total Vocational Education</b>	<b>\$234,450</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	69,347
200 Personnel Services - Employee Benefits	40,602
500 Other Purchased Services	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$110,449</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	1,600
<b>Total Nonpublic School Programs</b>	<b>\$1,600</b>
<b>Total Instruction</b>	<b>\$40,377,280</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,633,142
200 Personnel Services - Employee Benefits	1,052,107
300 Purchased Professional and Technical Services	530
500 Other Purchased Services	2,855
600 Supplies	54,130
800 Other Objects	2,845
<b>Total Support Services - Students</b>	<b>\$2,745,609</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	894,831
200 Personnel Services - Employee Benefits	472,285
300 Purchased Professional and Technical Services	69,496
400 Purchased Property Services	77,314
500 Other Purchased Services	2,550
600 Supplies	197,209
700 Property	21,061
800 Other Objects	17,706
<b>Total Support Services - Instructional Staff</b>	<b>\$1,752,452</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,045,997
200 Personnel Services - Employee Benefits	1,279,816
300 Purchased Professional and Technical Services	274,724
400 Purchased Property Services	5,150
500 Other Purchased Services	115,555
600 Supplies	94,089
700 Property	3,459
800 Other Objects	47,369
<b>Total Support Services - Administration</b>	<b>\$3,866,159</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	405,160
200 Personnel Services - Employee Benefits	255,075
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
<b>Total Support Services - Pupil Health</b>	<b>\$676,195</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	312,636
200 Personnel Services - Employee Benefits	192,591
300 Purchased Professional and Technical Services	10,750
400 Purchased Property Services	58,146
500 Other Purchased Services	12,850
600 Supplies	4,200
700 Property	500
800 Other Objects	2,050
<b>Total Support Services - Business</b>	<b>\$593,723</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,027,649
200 Personnel Services - Employee Benefits	1,490,496
300 Purchased Professional and Technical Services	246,000
400 Purchased Property Services	1,290,816
500 Other Purchased Services	117,300
600 Supplies	356,036
700 Property	10,500

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<u>Description</u>	<u>Amount</u>
800 Other Objects	9,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,547,797</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	818,355
200 Personnel Services - Employee Benefits	399,169
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	4,500
500 Other Purchased Services	1,443,899
600 Supplies	251,500
700 Property	41,000
800 Other Objects	350
<b>Total Student Transportation Services</b>	<b>\$2,965,273</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	343,253
200 Personnel Services - Employee Benefits	248,654
300 Purchased Professional and Technical Services	310,915
400 Purchased Property Services	135,236
500 Other Purchased Services	10,650
600 Supplies	33,956
700 Property	92,000
800 Other Objects	1,195
<b>Total Support Services - Central</b>	<b>\$1,175,859</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	65,654
<b>Total Other Support Services</b>	<b>\$65,654</b>
<b>Total Support Services</b>	<b>\$19,388,721</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	842,520
200 Personnel Services - Employee Benefits	392,727
300 Purchased Professional and Technical Services	56,400
400 Purchased Property Services	26,272
500 Other Purchased Services	28,375
600 Supplies	110,191
700 Property	12,572
800 Other Objects	18,745
<b>Total Student Activities</b>	<b>\$1,487,802</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	5,000
<b>Total Community Services</b>	<b>\$5,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,492,802</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	5,250
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,250</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	6,897,600
<b>Total Interfund Transfers - Out</b>	<b>\$6,897,600</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,902,850</b>
<b>TOTAL EXPENDITURES</b>	<b>\$68,161,653</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	17,260,938	17,260,938
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	356,645	356,645
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	74,063,229	50,063,229
Debt Service Fund		
Food Service / Cafeteria Operations Fund	458,504	458,504
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$92,139,316</b>	<b>\$68,139,316</b>

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 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

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$92,139,316</b>	<b>\$68,139,316</b>
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**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable	123,665,000	122,125,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	140,532	101,699
0540 Accumulated Compensated Absences	2,413,425	2,313,425
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,601,949	5,575,638
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$131,820,906</b>	<b>\$130,115,762</b>
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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		

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

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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 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

## 2019-2020 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2019 Estimate****06/30/2020 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**

**06/30/2019 Estimate**

**06/30/2020 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**

**06/30/2019 Estimate**

**06/30/2020 Projection**

- 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>\$131,820,906</b>	<b>\$130,115,762</b>

**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 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>\$131,820,906</b>	<b>\$130,115,762</b>
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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	2,434,201
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,934,201</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,934,201</b>
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