

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2016

Jerry E Funk

President of the Board - Original Signature Required

Juan A. Martin

Secretary of the Board - Original Signature Required

Dr. Charles A. Miller

Chief School Administrator - Original Signature Required

Anne Miller

Contact Person

anne.miller@tus.k12.pa.us

Email Address

6/13/16

Date

6/13/16

Date

6/13/16

Date

(717)328-3127

Telephone

Extn :2805

Extension

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2016-2017 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Tuscarora SD	COUNTY : Franklin	AUN : 112286003
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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%

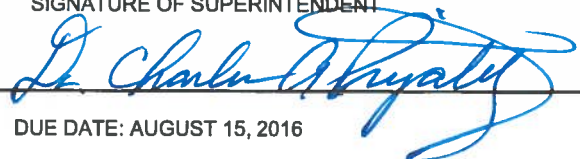
Did you raise property taxes in SY 2016-2017 (compared to 2015-2016)? Yes No

If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$36942229
Ending Unassigned Fund Balance	\$2807876
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.6%

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

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/16/16
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DUE DATE: AUGUST 15, 2016

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Tuscarora SD	County : Franklin	AUN Number : 112286003
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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 <i>Jerry E. Hunt</i>	DATE 5-9-16
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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.	Balance to be used to offset future budget deficits.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Balance is comprised of the following: PSERS reserve = \$1,200,000 for future retirement expenditures Utility reserve = \$246,064 for future utility expenditures

<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	44,553
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,446,064
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,119,446
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,565,510</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,976,061
7000 Revenue from State Sources	16,010,607
8000 Revenue from Federal Sources	517,291
9000 Other Financing Sources	126,700
Total Estimated Revenues And Other Financing Sources	<u>\$36,630,659</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$41,196,169</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	16,634,395
6113 Public Utility Realty Taxes	23,400
6114 Payments in Lieu of Current Taxes - State / Local	14,796
6150 Current Act 511 Taxes - Proportional Assessments	1,965,213
6400 Delinquencies on Taxes Levied / Assessed by the LEA	830,000
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	54,694
6800 Revenues from Intermediary Sources / Pass-Through Funds	390,684
6910 Rentals	4,502
6980 Revenue from Community Services Activities	9,375
6990 Refunds and Other Miscellaneous Revenue	14,002

REVENUE FROM LOCAL SOURCES \$19,976,061**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	8,023,370
7160 Tuition for Orphans Subsidy	90,788
7271 Special Education funds for School-Aged Pupils	1,631,459
7292 Pre-K Counts	361,008
7310 Transportation (Pupil and Nonpublic/CS)	1,543,856
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	594,807
7330 Health Services (Medical, Dental, Nurse, Act 25)	57,300
7340 State Property Tax Reduction Allocation	630,106
7501 PA Accountability Grants	138,331
7505 Ready to Learn Block Grant	143,669
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	407
7810 State Share of Social Security and Medicare Taxes	567,559
7820 State Share of Retirement Contributions	2,227,947

REVENUE FROM STATE SOURCES \$16,010,607**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	396,297
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,994
8620 Adult Basic Education	20,000

REVENUE FROM FEDERAL SOURCES \$517,291

Amount

OTHER FINANCING SOURCES

9330 Capital Projects Fund Transfers 126,700

OTHER FINANCING SOURCES \$126,700

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 36,630,659

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$16,634,395
Amount of Tax Relief for Homestead Exclusions	<u>\$630,313</u>
Total Approx. Tax Revenue:	\$17,264,708
Approx. Tax Levy for Tax Rate Calculation:	\$18,139,994

Franklin

Total

2015-16 Data		
a. Assessed Value	\$153,170,403	\$153,170,403
b. Real Estate Mills	115.1478	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$1,203,228,510	\$1,203,228,510
d. Assessed Value	\$155,510,810	\$155,510,810
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$17,637,235	\$17,637,235
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$17,637,235	\$17,637,235
(f Total * g)		
i. Base Mills Subject to Index	115.1478	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00113%	95.00113%
k. Tax Levy Needed	\$18,139,994	\$18,139,994
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	116.6478	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,139,994	\$18,139,994
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,509,681
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,634,395
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$16,634,395	
Amount of Tax Relief for Homestead Exclusions	<u>\$630,313</u>	
Total Approx. Tax Revenue:	\$17,264,708	
Approx. Tax Levy for Tax Rate Calculation:	\$18,139,994	

Franklin

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	118.7173	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,461,823	\$18,461,823
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	\$1,107.00	
Number of Homestead/Farmstead Properties	4888	4888
Median Assessed Value of Homestead Properties		\$17,380

Act 1 Index (current): 3.1%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$16,634,395			
Amount of Tax Relief for Homestead Exclusions	<u>\$630,313</u>			
Total Approx. Tax Revenue:	\$17,264,708			
Approx. Tax Levy for Tax Rate Calculation:	\$18,139,994			
	Franklin		Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$630,106	Lowering RE Tax Rate	\$0	\$630,106
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$207			\$207
Amount of Tax Relief from State/Local Sources				\$630,313

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>
Franklin	155,510,810	116.6478	18,139,994			95.00113%	
Totals:	155,510,810		18,139,994	630,313 =	17,509,681 X	95.00113% =	16,634,395

	<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	\$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 0 0

	<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%	1,800,000	1,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	165,213	165,213
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 1,965,213 1,965,213

Total Act 511, Current Taxes 1,965,213

Act 511 Tax Limit -->	1,203,228,510 X	12	14,438,742
	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
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Franklin	115.1478	116.6478	1.31%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,224,206
1200 Special Programs - Elementary / Secondary	3,968,630
1300 Vocational Education	634,960
1400 Other Instructional Programs - Elementary / Secondary	405,335
1800 Pre-Kindergarten	282,960
Total Instruction	\$21,516,091
2000 Support Services	
2100 Support Services - Students	1,186,612
2200 Support Services - Instructional Staff	1,080,129
2300 Support Services - Administration	1,979,854
2400 Support Services - Pupil Health	445,529
2500 Support Services - Business	425,047
2600 Operation and Maintenance of Plant Services	3,078,625
2700 Student Transportation Services	2,425,790
2800 Support Services - Central	589,189
2900 Other Support Services	24,852
Total Support Services	\$11,235,627
3000 Operation of Non-Instructional Services	
3200 Student Activities	620,222
3300 Community Services	73,443
Total Operation of Non-Instructional Services	\$693,665
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	224,700
Total Facilities Acquisition, Construction and Improvement Services	\$224,700
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,912,146
5200 Interfund Transfers - Out	360,000
Total Other Expenditures and Financing Uses	\$3,272,146
Total Estimated Expenditures and Other Financing Uses	\$36,942,229

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,905,457
200 Personnel Services - Employee Benefits	5,325,147
300 Purchased Professional and Technical Services	275,000
400 Purchased Property Services	19,253
500 Other Purchased Services	862,780
600 Supplies	576,494
700 Property	259,575
800 Other Objects	500
Total Regular Programs - Elementary / Secondary	\$16,224,206
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,331,155
200 Personnel Services - Employee Benefits	885,859
300 Purchased Professional and Technical Services	1,333,354
500 Other Purchased Services	403,433
600 Supplies	12,829
700 Property	2,000
Total Special Programs - Elementary / Secondary	\$3,968,630
1300 <u>Vocational Education</u>	
500 Other Purchased Services	634,960
Total Vocational Education	\$634,960
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	123,631
200 Personnel Services - Employee Benefits	85,084
300 Purchased Professional and Technical Services	54,050
400 Purchased Property Services	1,250
500 Other Purchased Services	134,800
600 Supplies	6,520
Total Other Instructional Programs - Elementary / Secondary	\$405,335
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	282,960
Total Pre-Kindergarten	\$282,960
Total Instruction	\$21,516,091
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	559,603
200 Personnel Services - Employee Benefits	395,988
300 Purchased Professional and Technical Services	221,920
500 Other Purchased Services	3,350
600 Supplies	5,651
700 Property	100
Total Support Services - Students	\$1,186,612

2016-2017 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	611,517
200 Personnel Services - Employee Benefits	366,162
300 Purchased Professional and Technical Services	43,887
400 Purchased Property Services	1,800
500 Other Purchased Services	2,780
600 Supplies	52,983
700 Property	1,000
Total Support Services - Instructional Staff	\$1,080,129
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,058,955
200 Personnel Services - Employee Benefits	643,285
300 Purchased Professional and Technical Services	131,200
400 Purchased Property Services	1,200
500 Other Purchased Services	31,760
600 Supplies	102,554
700 Property	3,000
800 Other Objects	7,900
Total Support Services - Administration	\$1,979,854
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	239,068
200 Personnel Services - Employee Benefits	198,141
300 Purchased Professional and Technical Services	700
400 Purchased Property Services	120
500 Other Purchased Services	300
600 Supplies	7,200
Total Support Services - Pupil Health	\$445,529
2500 Support Services - Business	
100 Personnel Services - Salaries	192,963
200 Personnel Services - Employee Benefits	104,244
300 Purchased Professional and Technical Services	93,500
400 Purchased Property Services	3,500
500 Other Purchased Services	6,740
600 Supplies	20,100
700 Property	2,500
800 Other Objects	1,500
Total Support Services - Business	\$425,047
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,045,004
200 Personnel Services - Employee Benefits	670,806
300 Purchased Professional and Technical Services	2,124
400 Purchased Property Services	647,131
500 Other Purchased Services	164,513
600 Supplies	489,853
700 Property	57,194

2016-2017 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$3,078,625
2700 Student Transportation Services	
100 Personnel Services - Salaries	77,953
200 Personnel Services - Employee Benefits	47,366
300 Purchased Professional and Technical Services	802
400 Purchased Property Services	4,825
500 Other Purchased Services	1,856,011
600 Supplies	431,200
700 Property	7,633
Total Student Transportation Services	\$2,425,790
2800 Support Services - Central	
100 Personnel Services - Salaries	333,787
200 Personnel Services - Employee Benefits	221,512
400 Purchased Property Services	1,400
500 Other Purchased Services	16,200
600 Supplies	6,290
700 Property	10,000
Total Support Services - Central	\$589,189
2900 Other Support Services	
500 Other Purchased Services	24,352
600 Supplies	500
Total Other Support Services	\$24,852
Total Support Services	\$11,235,627
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	320,115
200 Personnel Services - Employee Benefits	149,878
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	12,500
500 Other Purchased Services	68,013
600 Supplies	35,557
700 Property	18,320
800 Other Objects	13,339
Total Student Activities	\$620,222
3300 Community Services	
100 Personnel Services - Salaries	38,933
200 Personnel Services - Employee Benefits	32,510
600 Supplies	2,000
Total Community Services	\$73,443
Total Operation of Non-Instructional Services	\$693,665
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	224,700
Total Facilities Acquisition, Construction and Improvement Services	\$224,700
Total Facilities Acquisition, Construction and Improvement Services	\$224,700
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	962,246
900 Other Uses of Funds	1,949,900
Total Debt Service / Other Expenditures and Financing Uses	\$2,912,146
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	360,000
Total Interfund Transfers - Out	\$360,000
Total Other Expenditures and Financing Uses	\$3,272,146
TOTAL EXPENDITURES	\$36,942,229

Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	7,652,864	7,292,864
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	3,640,943	4,000,943
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	45,000	45,000
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 Cash and Short-Term Investments	\$11,338,807	\$11,338,807
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Long-Term Investments

06/30/2016 Estimate

06/30/2017 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

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$11,338,807** **\$11,338,807**

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	29,230,000	27,710,000
0520 Extended-Term Financing Agreements Payable	1,967,256	1,605,530
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	885,630	885,630
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$32,082,886	\$30,201,160
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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

06/30/2016 Estimate

06/30/2017 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

2016-2017 Final General Fund Budget

LEA : 112286003 Tuscarora SD

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Long-Term Indebtedness**06/30/2016 Estimate****06/30/2017 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

06/30/2016 Estimate

06/30/2017 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>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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	\$32,082,886	\$30,201,160

Short-Term Payables

06/30/2016 Estimate

06/30/2017 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	\$32,082,886	\$30,201,160
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Account Description	Amounts
0810 Nonspendable Fund Balance	44,553
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,446,064
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,807,876
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,253,940

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,298,493
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