

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

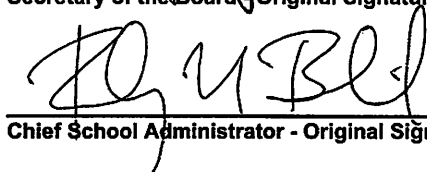
Date of Adoption of the General Fund Budget: 06/26/2023



President of the Board - Original Signature Required

06/28/2023
Date

Secretary of the Board - Original Signature Required

6.29.2023
Date

Chief School Administrator - Original Signature Required

6/29/23
Date

Amy Hershey

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Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 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 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 2023-2024 (compared to 2022-2023)?

Yes ☒
No ☐


If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$45583572
Ending Unassigned Fund Balance	\$3043756
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.67%

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 6/27/23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 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 	DATE 5/22/2023
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This contingency is for any unexpected purchases and/or emergencies.
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 will remain at or below the 8% limit for cash flow needs and unforeseen needs of the District.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance has been committed by the Board for future needs and purchases.

<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	1,228,293	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	5,950,051	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,275,872	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,225,923</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	25,226,575	
7000 Revenue from State Sources	18,568,653	
8000 Revenue from Federal Sources	1,756,228	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$45,551,456</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$55,777,379</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,349,002
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	20,800
6114 Payments in Lieu of Current Taxes - State / Local	16,773
6150 Current Act 511 Taxes - Proportional Assessments	2,360,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	625,500
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	42,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	330,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	22,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES	\$25,226,575
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,746,050
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	1,899,325
7292 Pre-K Counts	315,000
7311 Pupil Transportation Subsidy	1,700,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	600,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,000
7340 State Property Tax Reduction Allocation	794,142
7360 Safe Schools	272,128
7505 Ready to Learn Block Grant	361,008
7820 State Share of Retirement Contributions	2,800,000
REVENUE FROM STATE SOURCES	\$18,568,653
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	518,754
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	82,485
8517 Title IV - 21st Century Schools	41,489
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,100,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	13,500
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,756,228
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	45,551,456

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,349,002	
Amount of Tax Relief for Homestead Exclusions	<u>\$801,145</u>	
Total Approx. Tax Revenue:	\$22,150,147	
Approx. Tax Levy for Tax Rate Calculation:	\$22,802,575	
	Franklin	Total

2022-23 Data		
a. Assessed Value	\$167,475,840	\$167,475,840
b. Real Estate Mills	129.0000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,336,438,969	\$1,336,438,969
d. Assessed Value	\$173,403,610	\$173,403,610
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$21,604,383	\$21,604,383
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$21,604,383	\$21,604,383
(f Total * g)		
i. Base Mills Subject to Index	129.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.03461%	97.03461%
k. Tax Levy Needed	\$22,802,575	\$22,802,575
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	131.5000	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$22,802,575	\$22,802,575
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,001,430
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,349,002
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,349,002	
Amount of Tax Relief for Homestead Exclusions	<u>\$801,145</u>	
Total Approx. Tax Revenue:	\$22,150,147	
Approx. Tax Levy for Tax Rate Calculation:	\$22,802,575	
	Franklin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	135.8370	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,554,626	\$23,554,626
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	\$1,241.00	
Number of Homestead/Farmstead Properties	4872	4872
Median Assessed Value of Homestead Properties		\$18,700

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,349,002
Amount of Tax Relief for Homestead Exclusions	<u>\$801,145</u>
Total Approx. Tax Revenue:	\$22,150,147
Approx. Tax Levy for Tax Rate Calculation:	\$22,802,575
	Franklin
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$794,142	Lowering RE Tax Rate	\$0	\$794,142
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7,003			\$7,003
Amount of Tax Relief from State/Local Sources				\$801,145

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Franklin	173,403,610	131.5000	22,802,575				97.03461%	
Totals:	173,403,610		22,802,575	-	801,145	=	22,001,430	X 97.03461% = 21,349,002
				<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			\$0.00	\$0.00		0	0
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							0	0
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%		2,100,000	2,100,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		260,000	260,000
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							2,360,000	2,360,000
Total Act 511, Current Taxes								2,360,000
Act 511 Tax Limit -->					1,336,438,969	X	12	16,037,268
					Market Value		Mills	(511 Limit)

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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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	Current Real Estate Taxes									
	Franklin	129.0000	131.5000	1.94%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679					5.3%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					5.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.3%				
6143	Current Act 511 Local Services Taxes					5.3%				
6144	Current Act 511 Trailer Taxes					5.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					5.3%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6152	Current Act 511 Occupation Taxes					5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6154	Current Act 511 Amusement Taxes					5.3%				
6155	Current Act 511 Business Privilege Taxes					5.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.3%				
6157	Current Act 511 Mercantile Taxes					5.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,372,473
1200 Special Programs - Elementary / Secondary	4,023,007
1300 Vocational Education	690,805
1400 Other Instructional Programs - Elementary / Secondary	428,768
1800 Pre-Kindergarten	315,000
Total Instruction	\$25,830,053
2000 Support Services	
2100 Support Services - Students	1,826,972
2200 Support Services - Instructional Staff	1,791,972
2300 Support Services - Administration	2,265,378
2400 Support Services - Pupil Health	801,448
2500 Support Services - Business	511,691
2600 Operation and Maintenance of Plant Services	3,304,294
2700 Student Transportation Services	3,508,730
2800 Support Services - Central	1,212,262
2900 Other Support Services	12,000
Total Support Services	\$15,234,747
3000 Operation of Non-Instructional Services	
3200 Student Activities	875,950
3300 Community Services	76,765
Total Operation of Non-Instructional Services	\$952,715
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,400,457
5900 Budgetary Reserve	165,600
Total Other Expenditures and Financing Uses	\$3,566,057
Total Estimated Expenditures and Other Financing Uses	\$45,583,572

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,433,154
200 Personnel Services - Employee Benefits	6,444,688
300 Purchased Professional and Technical Services	742,878
400 Purchased Property Services	1,000
500 Other Purchased Services	1,626,125
600 Supplies	1,124,128
800 Other Objects	500
Total Regular Programs - Elementary / Secondary	\$20,372,473
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,433,723
200 Personnel Services - Employee Benefits	948,395
300 Purchased Professional and Technical Services	1,082,339
500 Other Purchased Services	510,500
600 Supplies	48,050
Total Special Programs - Elementary / Secondary	\$4,023,007
1300 <u>Vocational Education</u>	
500 Other Purchased Services	690,805
Total Vocational Education	\$690,805
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	197,762
200 Personnel Services - Employee Benefits	83,356
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	125,000
600 Supplies	12,650
Total Other Instructional Programs - Elementary / Secondary	\$428,768
1800 <u>Pre-Kindergarten</u>	
800 Other Objects	315,000
Total Pre-Kindergarten	\$315,000
Total Instruction	\$25,830,053
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	885,567
200 Personnel Services - Employee Benefits	579,272
300 Purchased Professional and Technical Services	302,288
500 Other Purchased Services	38,050
600 Supplies	19,445
800 Other Objects	2,350
Total Support Services - Students	\$1,826,972
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	840,784
200 Personnel Services - Employee Benefits	719,354

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	172,985
400	Purchased Property Services	18,500
500	Other Purchased Services	9,200
600	Supplies	28,499
800	Other Objects	2,650
Total Support Services - Instructional Staff		\$1,791,972
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,226,142
200	Personnel Services - Employee Benefits	695,442
300	Purchased Professional and Technical Services	212,374
500	Other Purchased Services	26,100
600	Supplies	79,470
800	Other Objects	25,850
Total Support Services - Administration		\$2,265,378
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	335,330
200	Personnel Services - Employee Benefits	268,283
300	Purchased Professional and Technical Services	186,620
400	Purchased Property Services	500
500	Other Purchased Services	150
600	Supplies	10,565
Total Support Services - Pupil Health		\$801,448
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	255,038
200	Personnel Services - Employee Benefits	169,593
300	Purchased Professional and Technical Services	40,560
500	Other Purchased Services	6,800
600	Supplies	37,000
800	Other Objects	2,700
Total Support Services - Business		\$511,691
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	281,009
200	Personnel Services - Employee Benefits	184,383
300	Purchased Professional and Technical Services	120,872
400	Purchased Property Services	1,673,330
500	Other Purchased Services	131,700
600	Supplies	906,800
700	Property	5,000
800	Other Objects	1,200
Total Operation and Maintenance of Plant Services		\$3,304,294
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	91,832
200	Personnel Services - Employee Benefits	76,348
300	Purchased Professional and Technical Services	6,800
400	Purchased Property Services	5,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,990,000
600 Supplies	288,250
700 Property	50,000
800 Other Objects	500
Total Student Transportation Services	\$3,508,730
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	465,982
200 Personnel Services - Employee Benefits	298,561
300 Purchased Professional and Technical Services	39,000
400 Purchased Property Services	60,540
500 Other Purchased Services	50,450
600 Supplies	219,379
700 Property	77,500
800 Other Objects	850
Total Support Services - Central	\$1,212,262
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,000
Total Other Support Services	\$12,000
Total Support Services	\$15,234,747
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	386,368
200 Personnel Services - Employee Benefits	208,549
300 Purchased Professional and Technical Services	55,320
400 Purchased Property Services	14,450
500 Other Purchased Services	109,003
600 Supplies	60,660
700 Property	17,800
800 Other Objects	23,800
Total Student Activities	\$875,950
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	33,988
200 Personnel Services - Employee Benefits	22,473
300 Purchased Professional and Technical Services	20,304
Total Community Services	\$76,765
Total Operation of Non-Instructional Services	\$952,715
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	340,457
900 Other Uses of Funds	3,060,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,400,457
5900 <u>Budgetary Reserve</u>	
800 Other Objects	165,600

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$165,600
Total Other Expenditures and Financing Uses	\$3,566,057
TOTAL EXPENDITURES	\$45,583,572

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	11,500,000	11,600,000
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	10,800,000	10,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	2,300,000	2,300,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$24,900,000	\$24,700,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$24,900,000	\$24,700,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	18,865,000	15,805,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	235,000	240,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,350,000	4,350,000
0599 Other Noncurrent Liabilities	42,000,000	42,000,000
Total General Fund	\$65,450,000	\$62,395,000
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		

LEA : 112286003 Tuscarora SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$65,450,000	\$62,395,000

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$65,450,000	\$62,395,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	1,228,293
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,150,051
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,043,756
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,193,807
5900 Budgetary Reserve	165,600
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,587,700