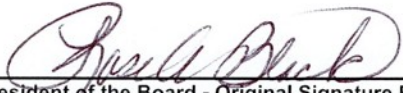


FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

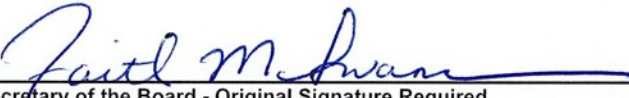
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2024



President of the Board - Original Signature Required

6/11/2024

Date

Secretary of the Board - Original Signature Required

6/11/2024

Date

Chief School Administrator - Original Signature Required

6/11/2024

Date

Faith Swanson

(814)686-1010

Extn : _____

Contact Person_____
Telephone_____
Extension

fmswanson@tyrone.k12.pa.us

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2024-2025 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Tyrone Area SD	COUNTY : Blair	AUN : 108078003
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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 ☐

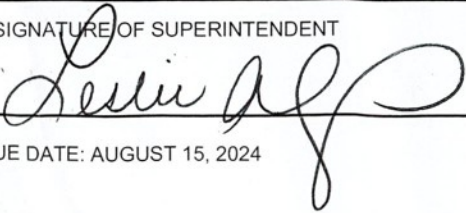
If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$29198361
Ending Unassigned Fund Balance	\$1212506
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.15%

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 6/11/2024
---	-------------------

DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Tyrone Area SD	County : Blair	AUN Number : 108078003
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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 5/14/2024
---	--------------------------

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.	Budgeted Funds for contingency of the unexpected expenses.
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.	Funds that remain from the current fiscal year will carry over unless the fund balance used due to expenses being greater than revenues.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds have been assigned by the board to prepare for Projected State and Federal Funding Shortfall, Capital Project Needs and Future Technology Needs

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	7,799,071	
0850 Unassigned Fund Balance	1,500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,299,071</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,248,655	
7000 Revenue from State Sources	18,260,788	
8000 Revenue from Federal Sources	767,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$28,276,443</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$37,575,514</u>

LEA : 108078003 Tyrone Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,177,522
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	6,892
6114 Payments in Lieu of Current Taxes - State / Local	19,716
6150 Current Act 511 Taxes - Proportional Assessments	1,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	420,000
6500 Earnings on Investments	125,000
6700 Revenues from LEA Activities	90,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	404,000
6910 Rentals	5,525
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	60,000
REVENUE FROM LOCAL SOURCES	\$9,248,655
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,393,331
7160 Tuition for Orphans Subsidy	12,500
7220 Vocational Education	75,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	1,644,302
7272 Early Intervention	200,000
7292 Pre-K Counts	625,000
7311 Pupil Transportation Subsidy	845,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	31,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	742,484
7360 Safe Schools	118,000
7505 Ready to Learn Block Grant	308,378
7810 State Share of Social Security and Medicare Taxes	600,740
7820 State Share of Retirement Contributions	2,632,053
REVENUE FROM STATE SOURCES	\$18,260,788
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	525,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	67,000
8517 Title IV - 21st Century Schools	42,000

LEA : 108078003 Tyrone Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	18,000
8751 ARP ESSER Learning Loss	10,000
8752 ARP ESSER Summer Programs	5,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
8830 Medical Assistance Reimbursements (Access) - Early Intervention	20,000
REVENUE FROM FEDERAL SOURCES	\$767,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,276,443

Act 1 Index (current): 7.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$6,180,450		
Amount of Tax Relief for Homestead Exclusions	<u>\$742,484</u>		
Total Approx. Tax Revenue:	\$6,922,934		
Approx. Tax Levy for Tax Rate Calculation:	\$7,460,364		

	Blair	Centre	Huntingdon	Total
2023-24 Data				
a. Assessed Value	\$594,343,775	\$19,720,905	\$39,963,840	\$654,028,520
b. Real Estate Mills	7.5213	27.0550	52.1199	
I. 2024-25 Data				
c. 2022 STEB Market Value	\$496,772,261	\$62,019,356	\$237,887,582	\$796,679,199
d. Assessed Value	\$599,901,258	\$20,006,770	\$43,157,360	\$663,065,388
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
2023-24 Calculations				
f. 2023-24 Tax Levy	\$4,470,238	\$533,549	\$2,082,911	\$7,086,698
(a * b)				
2024-25 Calculations				
g. Percent of Total Market Value	62.35537%	7.78473%	29.85990%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$4,418,937	\$551,680	\$2,116,081	\$7,086,698
(f Total * g)				
i. Base Mills Subject to Index	7.5213	27.9743	52.9498	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed	\$4,651,938	\$580,769	\$2,227,657	\$7,460,364
(Approx. Tax Levy * g)				
I. 2024-25 Real Estate Tax Rate	7.7500	29.0200	51.6100	
(k / d * 1000)				
III. m. Tax Levy Generated by Mills	\$4,649,235	\$580,596	\$2,227,351	\$7,457,182
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$6,714,698
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$6,177,522
(n * Est. Pct. Collection)				

Act 1 Index (current): 7.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$6,180,450

Amount of Tax Relief for Homestead Exclusions

\$742,484

Total Approx. Tax Revenue:

\$6,922,934

Approx. Tax Levy for Tax Rate Calculation:

\$7,460,364

	Blair	Centre	Huntingdon	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	8.0853	30.0723	56.9210	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,850,382	\$601,650	\$2,456,560	\$7,908,592
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief				
V. Assessed Value Exclusion per Homestead	\$30,750.97	\$8,207.79	\$4,613.83	
Number of Homestead/Farmstead Properties	2249	259	647	3155
Median Assessed Value of Homestead Properties				\$94,550

Act 1 Index (current): 7.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$6,180,450

Amount of Tax Relief for Homestead Exclusions

\$742,484

Total Approx. Tax Revenue:

\$6,922,934

Approx. Tax Levy for Tax Rate Calculation:

\$7,460,364

Blair

Centre

Huntingdon

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$742,484	Lowering RE Tax Rate	\$0	\$742,484
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$742,484

CODE

6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</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>			<u>Percent Collected</u>					
Blair	599,901,258	7.7500	4,649,235			92.00000%					
Centre	20,006,770	29.0200	580,596			92.00000%					
Huntingdon	43,157,360	51.6100	2,227,351			92.00000%					
Totals:	663,065,388		7,457,182	-	742,484	=	6,714,698	X	92.00000%	=	6,177,522

		<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	0.650%	0.000%	1,900,000	1,900,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
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				1,900,000	1,900,000
Total Act 511, Current Taxes					1,900,000

Act 511 Tax Limit	-->	796,679,199	X	12	9,560,150
		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>									
	Blair	7.5213	7.7500	3.05%	Yes	7.5%				
	Centre	27.9743	29.0200	3.74%	Yes	7.5%				
	Huntingdon	52.9498	51.6100	-2.52%	Yes	7.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.650%	0.650%	0.00%	Yes	7.5%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		11,208,882
1200 Special Programs - Elementary / Secondary		3,569,554
1300 Vocational Education		1,206,894
1400 Other Instructional Programs - Elementary / Secondary		397,917
1500 Nonpublic School Programs		12,700
1800 Pre-Kindergarten		745,915
Total Instruction		\$17,141,862
2000 Support Services		
2100 Support Services - Students		1,197,165
2200 Support Services - Instructional Staff		2,217,447
2300 Support Services - Administration		1,801,233
2400 Support Services - Pupil Health		393,138
2500 Support Services - Business		648,771
2600 Operation and Maintenance of Plant Services		2,822,148
2700 Student Transportation Services		1,310,608
2800 Support Services - Central		2,000
2900 Other Support Services		6,500
Total Support Services		\$10,399,010
3000 Operation of Non-Instructional Services		
3200 Student Activities		771,670
3300 Community Services		5,300
Total Operation of Non-Instructional Services		\$776,970
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		330,519
5200 Interfund Transfers - Out		350,000
5900 Budgetary Reserve		200,000
Total Other Expenditures and Financing Uses		\$880,519
Total Estimated Expenditures and Other Financing Uses		\$29,198,361

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,145,568
200 Personnel Services - Employee Benefits	3,977,681
300 Purchased Professional and Technical Services	243,700
400 Purchased Property Services	37,000
500 Other Purchased Services	664,450
600 Supplies	139,383
800 Other Objects	1,100
Total Regular Programs - Elementary / Secondary	\$11,208,882
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,795,547
200 Personnel Services - Employee Benefits	1,091,387
300 Purchased Professional and Technical Services	203,800
500 Other Purchased Services	467,675
600 Supplies	11,145
Total Special Programs - Elementary / Secondary	\$3,569,554
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	383,832
200 Personnel Services - Employee Benefits	269,047
300 Purchased Professional and Technical Services	8,700
400 Purchased Property Services	600
500 Other Purchased Services	510,615
600 Supplies	30,720
800 Other Objects	3,380
Total Vocational Education	\$1,206,894
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	103,434
200 Personnel Services - Employee Benefits	69,641
300 Purchased Professional and Technical Services	199,000
500 Other Purchased Services	24,572
600 Supplies	1,150
800 Other Objects	120
Total Other Instructional Programs - Elementary / Secondary	\$397,917
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	960
600 Supplies	11,740
Total Nonpublic School Programs	\$12,700
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	416,329
200 Personnel Services - Employee Benefits	239,586
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	5,000
600 Supplies	81,000

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<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$745,915
Total Instruction	\$17,141,862
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	634,706
200 Personnel Services - Employee Benefits	495,384
300 Purchased Professional and Technical Services	47,500
500 Other Purchased Services	3,605
600 Supplies	15,470
800 Other Objects	500
Total Support Services - Students	\$1,197,165
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	682,230
200 Personnel Services - Employee Benefits	449,713
300 Purchased Professional and Technical Services	37,560
400 Purchased Property Services	20,312
500 Other Purchased Services	67,791
600 Supplies	959,541
800 Other Objects	300
Total Support Services - Instructional Staff	\$2,217,447
2300 Support Services - Administration	
100 Personnel Services - Salaries	964,777
200 Personnel Services - Employee Benefits	594,751
300 Purchased Professional and Technical Services	94,000
400 Purchased Property Services	17,300
500 Other Purchased Services	47,250
600 Supplies	60,255
800 Other Objects	22,900
Total Support Services - Administration	\$1,801,233
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	193,344
200 Personnel Services - Employee Benefits	100,694
300 Purchased Professional and Technical Services	92,000
400 Purchased Property Services	600
500 Other Purchased Services	2,000
600 Supplies	4,500
Total Support Services - Pupil Health	\$393,138
2500 Support Services - Business	
100 Personnel Services - Salaries	291,249
200 Personnel Services - Employee Benefits	261,072
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	16,000
500 Other Purchased Services	2,950

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<u>Description</u>	<u>Amount</u>
600 Supplies	61,500
800 Other Objects	6,000
Total Support Services - Business	\$648,771
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,036,416
200 Personnel Services - Employee Benefits	716,532
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	229,450
500 Other Purchased Services	119,800
600 Supplies	621,950
700 Property	80,000
Total Operation and Maintenance of Plant Services	\$2,822,148
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	21,273
200 Personnel Services - Employee Benefits	13,335
500 Other Purchased Services	1,250,000
600 Supplies	26,000
Total Student Transportation Services	\$1,310,608
2800 <u>Support Services - Central</u>	
500 Other Purchased Services	2,000
Total Support Services - Central	\$2,000
2900 <u>Other Support Services</u>	
600 Supplies	6,500
Total Other Support Services	\$6,500
Total Support Services	\$10,399,010
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	361,997
200 Personnel Services - Employee Benefits	92,076
300 Purchased Professional and Technical Services	74,375
400 Purchased Property Services	18,000
500 Other Purchased Services	62,100
600 Supplies	107,650
700 Property	34,000
800 Other Objects	21,472
Total Student Activities	\$771,670
3300 <u>Community Services</u>	
600 Supplies	5,300
Total Community Services	\$5,300
Total Operation of Non-Instructional Services	\$776,970
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	131,519

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	199,000
Total Debt Service / Other Expenditures and Financing Uses	\$330,519
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	350,000
Total Interfund Transfers - Out	\$350,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$880,519
TOTAL EXPENDITURES	\$29,198,361

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<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	9,299,071	7,911,325
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	3,560,696	3,497,851
Other Capital Projects Fund	136,125	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	530,000	535,000
Child Care Operations Fund	545,000	530,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	325,000	330,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	110,000	112,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,505,892	\$12,916,176

<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	\$14,505,892	\$12,916,176

LEA : 108078003 Tyrone Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	4,882,000	4,683,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	640,000	675,000
0550 Authority Lease Obligations	81,370	135,000
0560 Other Post-Employment Benefits (OPEB)	3,700,000	3,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$9,303,370	\$8,993,000
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		

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<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		

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<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		

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<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		

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<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	\$9,303,370	\$8,993,000

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<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	\$9,303,370	\$8,993,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,164,647
0850 Unassigned Fund Balance	1,212,506
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,377,153
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,577,153