

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/14/2022

  
\_\_\_\_\_  
President of the Board - Original Signature RequiredDate 6/14/22  
\_\_\_\_\_  
Secretary of the Board - Original Signature RequiredDate 6/14/22  
\_\_\_\_\_  
Chief School Administrator - Original Signature RequiredDate 6/14/22

Faith Swanson

(814)686-0710

Extn :

Contact Person

Telephone

Extension

fmswanson@tyrone.k12.pa.us

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2022-2023 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 2022-2023 (compared to 2021-2022 )?

Yes

☐

No

☒

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$30273461
Ending Unassigned Fund Balance	\$1296052
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.28%

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

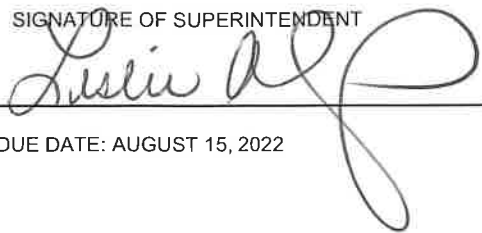
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-14-2022
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Tyrone Area SD	<b>County :</b> Blair	<b>AUN Number :</b> 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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/10/2022
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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>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2500, Object 100: \$282,449.00 Function 2500, Object 200: \$295,057.00	Includes large amount of benefits.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2700, Object 100: \$18,516.00 Function 2700, Object 200: \$19,077.00	Amount is correct. District pays a large amount of benefits (PSERS, SS, Medical Insurance)
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 lest the fund balance used due to expenses being greater than revenues.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds have been committed by the board to buffer against the continued rising PSERS costs.
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 are assigned in reserve to prepare for potential technology needs and possible revenue shortfalls from state or federal funding

<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	1,000,000
0840 Assigned Fund Balance	5,156,070
0850 Unassigned Fund Balance	1,000,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,156,070</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	8,017,697
7000 Revenue from State Sources	17,143,994
8000 Revenue from Federal Sources	4,249,858
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$29,411,549</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$36,567,619</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,536,963
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	18,779
6150 Current Act 511 Taxes - Proportional Assessments	1,590,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	12,000
6700 Revenues from LEA Activities	74,455
6800 Revenues from Intermediary Sources / Pass-Through Funds	325,000
6910 Rentals	5,000
6940 Tuition from Patrons	22,000
6990 Refunds and Other Miscellaneous Revenue	21,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$8,017,697</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,576,220
7112 Basic Education Funding-Social Security	570,418
7160 Tuition for Orphans Subsidy	12,500
7220 Vocational Education	67,500
7240 Driver Education - Student	2,350
7271 Special Education funds for School-Aged Pupils	1,541,975
7272 Early Intervention	234,600
7292 Pre-K Counts	564,375
7311 Pupil Transportation Subsidy	905,467
7312 Nonpublic and Charter School Pupil Transportation Subsidy	32,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,500
7340 State Property Tax Reduction Allocation	617,860
7360 Safe Schools	15,000
7505 Ready to Learn Block Grant	308,378
7820 State Share of Retirement Contributions	2,661,851
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,143,994</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	545,612
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	69,297
8517 NCLB, Title IV - 21St Century Schools	39,911

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8521 Vocational Education - Operating Expenditures	20,290
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	320,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,972,000
8751 ARP ESSER Learning Loss	179,920
8752 ARP ESSER Summer Programs	22,840
8753 ARP ESSER Afterschool Programs	41,508
8754 ARP ESSER Homeless Children and Youth Funds	9,480
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	24,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,249,858</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>29,411,549</b>

Act 1 Index (current): 4.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$5,537,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$617,860</u>		
Total Approx. Tax Revenue:	\$6,154,860		
Approx. Tax Levy for Tax Rate Calculation:	\$6,702,475		

	Blair	Centre	Huntingdon	Total
2021-22 Data				
a. Assessed Value	\$585,432,625	\$19,181,095	\$39,494,880	\$644,108,600
b. Real Estate Mills	6.8500	25.5200	46.8900	
I. 2022-23 Data				
c. 2020 STEB Market Value	\$468,364,416	\$55,621,968	\$214,852,933	\$738,839,317
d. Assessed Value	\$589,479,375	\$19,296,405	\$39,951,200	\$648,726,980
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
2021-22 Calculations				
f. 2021-22 Tax Levy	\$4,010,213	\$489,502	\$1,851,915	\$6,351,630
(a * b)				
2022-23 Calculations				
g. Percent of Total Market Value	63.39192%	7.52829%	29.07979%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$4,026,420	\$478,169	\$1,847,041	\$6,351,630
(f Total * g)				
i. Base Mills Subject to Index	6.8776	25.5200	46.8900	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%	91.00000%	91.00000%
k. Tax Levy Needed	\$4,248,828	\$504,582	\$1,949,066	\$6,702,476
(Approx. Tax Levy * g)				
I. 2022-23 Real Estate Tax Rate	7.2077	26.1490	48.7861	
(k / d * 1000)				
III. m. Tax Levy Generated by Mills	\$4,248,790	\$504,582	\$1,949,063	\$6,702,435
(I / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$6,084,575
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$5,536,963
(n * Est. Pct. Collection)				



Act 1 Index (current): 4.8%

Calculation Method: Revenue     Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$5,537,000

Amount of Tax Relief for Homestead Exclusions \$617,860

Total Approx. Tax Revenue: \$6,154,860

Approx. Tax Levy for Tax Rate Calculation: \$6,702,475

	Blair	Centre	Huntingdon	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	7.2077	26.7449	49.1407	
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)	\$4,248,790	\$516,080	\$1,963,230	\$6,728,100
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	\$27,020.55	\$7,454.30	\$3,991.90	
Number of Homestead/Farmstead Properties	2275	259	682	3216
Median Assessed Value of Homestead Properties				\$94,550

Act 1 Index (current): 4.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$5,537,000

Amount of Tax Relief for Homestead Exclusions

\$617,860

Total Approx. Tax Revenue:

\$6,154,860

Approx. Tax Levy for Tax Rate Calculation:

\$6,702,475

Blair

Centre

Huntingdon

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$617,860	Lowering RE Tax Rate	\$0	\$617,860
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$617,860

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>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>					
Blair	589,479,375	7.2077	4,248,790				91.00000%	
Centre	19,296,405	26.1490	504,582				91.00000%	
Huntingdon	39,951,200	48.7861	1,949,063				91.00000%	
<b>Totals:</b>	<b>648,726,980</b>		<b>6,702,435</b>	-	617,860	=	6,084,575	X
							91.00000%	=
								5,536,963
</								

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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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Blair	6.8776	7.2077	4.80%	Yes	4.8%				
	Centre	25.5200	26.1490	2.47%	Yes	4.8%				
	Huntingdon	46.8900	48.7861	4.05%	Yes	4.8%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.650%	0.650%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	11,824,869
1200 Special Programs - Elementary / Secondary	3,350,646
1300 Vocational Education	1,221,660
1400 Other Instructional Programs - Elementary / Secondary	281,285
1500 Nonpublic School Programs	7,377
1800 Pre-Kindergarten	646,553
<b>Total Instruction</b>	<b>\$17,332,390</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,058,787
2200 Support Services - Instructional Staff	2,375,086
2300 Support Services - Administration	1,675,546
2400 Support Services - Pupil Health	390,217
2500 Support Services - Business	674,256
2600 Operation and Maintenance of Plant Services	2,567,817
2700 Student Transportation Services	1,372,543
2900 Other Support Services	6,500
<b>Total Support Services</b>	<b>\$10,120,752</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	737,662
3300 Community Services	5,450
<b>Total Operation of Non-Instructional Services</b>	<b>\$743,112</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,459,617
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,459,617</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	109,713
5200 Interfund Transfers - Out	350,000
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$659,713</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$30,315,584</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	6,584,486
200 Personnel Services - Employee Benefits	4,164,599
300 Purchased Professional and Technical Services	134,750
400 Purchased Property Services	44,500
500 Other Purchased Services	693,100
600 Supplies	152,529
700 Property	50,000
800 Other Objects	905
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,824,869</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,617,098
200 Personnel Services - Employee Benefits	1,036,817
300 Purchased Professional and Technical Services	266,325
500 Other Purchased Services	417,760
600 Supplies	12,546
800 Other Objects	100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,350,646</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	461,606
200 Personnel Services - Employee Benefits	312,034
300 Purchased Professional and Technical Services	8,750
500 Other Purchased Services	420,877
600 Supplies	16,225
800 Other Objects	2,168
<b>Total Vocational Education</b>	<b>\$1,221,660</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	74,671
200 Personnel Services - Employee Benefits	24,829
300 Purchased Professional and Technical Services	154,000
500 Other Purchased Services	23,337
600 Supplies	4,448
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$281,285</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
600 Supplies	7,377
<b>Total Nonpublic School Programs</b>	<b>\$7,377</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	359,156
200 Personnel Services - Employee Benefits	206,476
300 Purchased Professional and Technical Services	2,700
500 Other Purchased Services	5,000
600 Supplies	63,221
700 Property	10,000

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<u>Description</u>	<u>Amount</u>
<b>Total Pre-Kindergarten</b>	<b>\$646,553</b>
<b>Total Instruction</b>	<b>\$17,332,390</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	530,988
200 Personnel Services - Employee Benefits	420,955
300 Purchased Professional and Technical Services	87,926
500 Other Purchased Services	3,190
600 Supplies	15,228
800 Other Objects	500
<b>Total Support Services - Students</b>	<b>\$1,058,787</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	588,736
200 Personnel Services - Employee Benefits	355,498
300 Purchased Professional and Technical Services	62,414
400 Purchased Property Services	15,998
500 Other Purchased Services	19,885
600 Supplies	1,320,305
800 Other Objects	12,250
<b>Total Support Services - Instructional Staff</b>	<b>\$2,375,086</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	904,412
200 Personnel Services - Employee Benefits	580,634
300 Purchased Professional and Technical Services	92,000
400 Purchased Property Services	5,800
500 Other Purchased Services	37,100
600 Supplies	51,800
800 Other Objects	3,800
<b>Total Support Services - Administration</b>	<b>\$1,675,546</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	195,679
200 Personnel Services - Employee Benefits	102,688
300 Purchased Professional and Technical Services	85,500
400 Purchased Property Services	400
600 Supplies	5,950
<b>Total Support Services - Pupil Health</b>	<b>\$390,217</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	282,449
200 Personnel Services - Employee Benefits	295,057
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	15,500
500 Other Purchased Services	4,150
600 Supplies	61,600

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<u>Description</u>	<u>Amount</u>
800 Other Objects	3,500
<b>Total Support Services - Business</b>	<b>\$674,256</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	973,835
200 Personnel Services - Employee Benefits	664,067
300 Purchased Professional and Technical Services	144,000
400 Purchased Property Services	218,340
500 Other Purchased Services	99,750
600 Supplies	436,825
700 Property	31,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,567,817</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	18,516
200 Personnel Services - Employee Benefits	19,077
500 Other Purchased Services	1,303,500
600 Supplies	31,450
<b>Total Student Transportation Services</b>	<b>\$1,372,543</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	6,500
<b>Total Other Support Services</b>	<b>\$6,500</b>
<b>Total Support Services</b>	<b>\$10,120,752</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	351,563
200 Personnel Services - Employee Benefits	150,087
300 Purchased Professional and Technical Services	67,034
400 Purchased Property Services	22,500
500 Other Purchased Services	54,900
600 Supplies	53,250
700 Property	25,000
800 Other Objects	13,328
<b>Total Student Activities</b>	<b>\$737,662</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	5,450
<b>Total Community Services</b>	<b>\$5,450</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$743,112</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	1,459,617
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,459,617</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,459,617</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	



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<u>Description</u>	<u>Amount</u>
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	109,713
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$109,713</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	350,000
<b>Total Interfund Transfers - Out</b>	<b>\$350,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>\$200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$659,713</b>
<b>TOTAL EXPENDITURES</b>	<b>\$30,315,584</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	7,804,147	6,646,183
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	2,893,627	2,856,627
Other Capital Projects Fund	5,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	505,000	355,000
Child Care Operations Fund	480,000	360,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	194,005	190,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	155,000	140,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$17,031,779</b>	<b>\$10,547,810</b>

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$17,031,779	\$10,547,810

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	5,075,000	5,075,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	710,000	650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	42,000	35,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$5,827,000</b>	<b>\$5,760,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
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 Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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 Pension Trust Fund</b>		
<b>Activity Fund</b>		
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 Activity Fund</b>		
<b>Other Agency Fund</b>		
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 Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$5,827,000	\$5,760,000



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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	5,075,000	5,075,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
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	\$5,075,000	\$5,075,000
TOTAL INDEBTEDNESS	\$10,902,000	\$10,835,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	3,998,106
0850 Unassigned Fund Balance	1,253,929
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,252,035
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,452,035