

PROPOSED FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/03/2021



President of the Board - Original Signature Required

5/3/21


Date



Secretary of the Board - Original Signature Required

5/3/21

Date



Chief School Administrator - Original Signature Required

5/3/21

Date

Belinda M Wallen

Contact Person

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Gettysburg Area SD	COUNTY : Adams	AUN : 112013753
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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 2021-2022 (compared to 2020-2021)?

Yes No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$73146401
Ending Unassigned Fund Balance	\$3777030
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.16%

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
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Gettysburg Area SD	County : Adams	AUN Number : 112013753
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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 5/3/21
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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>
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$1,109,054.00 7340 PDE Amount: \$0.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Used for unplanned/unbudgeted/unforeseen and ESSER II & III expenses that may arise during the fiscal year
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 within regulations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for future Capital Items \$6,467,930, and future PSERS retirement costs \$2,463,397

<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	308,300	
0820 Restricted Fund Balance	4,180,290	
0830 Committed Fund Balance	12,514,060	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	8,097,394	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$20,611,454</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	44,009,889	
7000 Revenue from State Sources	19,507,277	
8000 Revenue from Federal Sources	5,427,475	
9000 Other Financing Sources	7,273	
Total Estimated Revenues And Other Financing Sources		<u>\$68,951,914</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$89,563,368</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	30,872,229
6112 Interim Real Estate Taxes	156,055
6113 Public Utility Realty Taxes	37,556
6114 Payments in Lieu of Current Taxes - State / Local	60,368
6115 Payments in Lieu of Current Taxes - Federal	6,512
6140 Current Act 511 Taxes - Flat Rate Assessments	95,154
6150 Current Act 511 Taxes - Proportional Assessments	7,884,280
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,683,918
6500 Earnings on Investments	621,746
6700 Revenues from LEA Activities	179,799
6800 Revenues from Intermediary Sources / Pass-Through Funds	358,263
6910 Rentals	537,010
6920 Contributions and Donations from Private Sources	75,424
6940 Tuition from Patrons	297,357
6990 Refunds and Other Miscellaneous Revenue	1,144,218

REVENUE FROM LOCAL SOURCES \$44,009,889

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,643,525
7112 Basic Education Funding-Social Security	968,259
7160 Tuition for Orphans Subsidy	133,446
7220 Vocational Education	94,845
7250 Migratory Children	480
7271 Special Education funds for School-Aged Pupils	1,839,992
7311 Pupil Transportation Subsidy	1,837,697
7312 Nonpublic and Charter School Pupil Transportation Subsidy	107,800
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	321,169
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,942
7340 State Property Tax Reduction Allocation	1,109,054
7820 State Share of Retirement Contributions	4,390,068

REVENUE FROM STATE SOURCES \$19,507,277

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	77,774
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	637,852
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	108,811

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	24,356
8517 NCLB, Title IV - 21st Century Schools	62,659
8521 Vocational Education - Operating Expenditures	116,023
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	4,400,000
REVENUE FROM FEDERAL SOURCES	\$5,427,475
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	7,273
OTHER FINANCING SOURCES	\$7,273
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	68,951,914

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$30,872,229
Amount of Tax Relief for Homestead Exclusions		<u>\$1,121,651</u>
Total Approx. Tax Revenue:		\$31,993,880
Approx. Tax Levy for Tax Rate Calculation:		\$33,448,592
	Adams	Total

2020-21 Data		
a. Assessed Value	\$2,984,273,800	\$2,984,273,800
b. Real Estate Mills	11.0187	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$2,187,714,084	\$2,187,714,084
d. Assessed Value	\$2,999,631,600	\$2,999,631,600
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations		
f. 2020-21 Tax Levy	\$32,882,818	\$32,882,818
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$32,882,818	\$32,882,818
(f Total * g)		
i. Base Mills Subject to Index	11.0187	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.50000%	95.50000%
k. Tax Levy Needed	\$33,448,592	\$33,448,592
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	11.1509	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$33,448,592	\$33,448,592
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,326,941
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,872,229
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$30,872,229	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,121,651</u>	
Total Approx. Tax Revenue:	\$31,993,880	
Approx. Tax Levy for Tax Rate Calculation:	\$33,448,592	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.4043	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$34,208,699	\$34,208,699
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	\$15,027.00	
Number of Homestead/Farmstead Properties	6818	6818
Median Assessed Value of Homestead Properties		\$224,650

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$30,872,229
Amount of Tax Relief for Homestead Exclusions	<u>\$1,121,651</u>
Total Approx. Tax Revenue:	\$31,993,880
Approx. Tax Levy for Tax Rate Calculation:	\$33,448,592

Adams	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,109,054	Lowering RE Tax Rate	\$0	\$1,109,054
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$12,597			\$12,597
Amount of Tax Relief from State/Local Sources				\$1,121,651

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>
Adams	2,999,631,600	11.1509	33,448,592			95.50000%	
Totals:	2,999,631,600		33,448,592	- 1,121,651	= 32,326,941	X 95.50000%	= 30,872,229

	<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	\$10.00	\$0.00	95,154
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 95,154 95,154

	<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	1.200%	0.000%	6,685,587	6,685,587
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	947,203	947,203
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	251,490	251,490
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments 7,884,280 7,884,280

Total Act 511, Current Taxes 7,979,434

Act 511 Tax Limit -->	2,187,714,084	X	12	26,252,569
	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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Adams	11.0187	11.1509	1.20%	Yes	3.5%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.5%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,940,288
1200 Special Programs - Elementary / Secondary	9,053,130
1300 Vocational Education	3,300,298
1400 Other Instructional Programs - Elementary / Secondary	830,738
1500 Nonpublic School Programs	39,449
Total Instruction	\$41,163,903
2000 Support Services	
2100 Support Services - Students	1,800,620
2200 Support Services - Instructional Staff	1,940,811
2300 Support Services - Administration	3,802,882
2400 Support Services - Pupil Health	557,767
2500 Support Services - Business	934,978
2600 Operation and Maintenance of Plant Services	5,686,431
2700 Student Transportation Services	3,136,730
2800 Support Services - Central	1,334,065
2900 Other Support Services	14,748
Total Support Services	\$19,209,032
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,368,259
3300 Community Services	12,917
Total Operation of Non-Instructional Services	\$1,381,176
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,822,039
5200 Interfund Transfers - Out	1,130,918
5500 Special and Extraordinary Items	717,930
5900 Budgetary Reserve	3,721,403
Total Other Expenditures and Financing Uses	\$11,392,290
Total Estimated Expenditures and Other Financing Uses	\$73,146,401

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,686,892
200 Personnel Services - Employee Benefits	9,282,775
300 Purchased Professional and Technical Services	504,908
400 Purchased Property Services	70,174
500 Other Purchased Services	3,241,157
600 Supplies	1,076,728
700 Property	52,669
800 Other Objects	24,985
Total Regular Programs - Elementary / Secondary	\$27,940,288
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,785,320
200 Personnel Services - Employee Benefits	1,395,848
300 Purchased Professional and Technical Services	4,696,158
400 Purchased Property Services	4,312
500 Other Purchased Services	1,148,245
600 Supplies	22,834
800 Other Objects	413
Total Special Programs - Elementary / Secondary	\$9,053,130
1300 Vocational Education	
100 Personnel Services - Salaries	1,673,964
200 Personnel Services - Employee Benefits	1,150,102
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	3,860
500 Other Purchased Services	361,128
600 Supplies	103,818
700 Property	1,800
800 Other Objects	5,526
Total Vocational Education	\$3,300,298
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	122,785
200 Personnel Services - Employee Benefits	65,819
300 Purchased Professional and Technical Services	236,804
400 Purchased Property Services	40
500 Other Purchased Services	403,750
600 Supplies	1,540
Total Other Instructional Programs - Elementary / Secondary	\$830,738
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	33,975
600 Supplies	5,474
Total Nonpublic School Programs	\$39,449
Total Instruction	\$41,163,903
2000 Support Services	

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	988,476
200 Personnel Services - Employee Benefits	720,726
300 Purchased Professional and Technical Services	8,206
400 Purchased Property Services	1,637
500 Other Purchased Services	2,085
600 Supplies	79,430
800 Other Objects	60
Total Support Services - Students	\$1,800,620
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	939,413
200 Personnel Services - Employee Benefits	767,992
300 Purchased Professional and Technical Services	70,156
400 Purchased Property Services	1,386
500 Other Purchased Services	38,633
600 Supplies	107,883
800 Other Objects	15,348
Total Support Services - Instructional Staff	\$1,940,811
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,880,166
200 Personnel Services - Employee Benefits	1,538,734
300 Purchased Professional and Technical Services	307,054
400 Purchased Property Services	6,791
500 Other Purchased Services	25,190
600 Supplies	27,473
800 Other Objects	17,474
Total Support Services - Administration	\$3,802,882
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	314,236
200 Personnel Services - Employee Benefits	222,926
300 Purchased Professional and Technical Services	6,345
400 Purchased Property Services	675
500 Other Purchased Services	235
600 Supplies	10,655
700 Property	2,695
Total Support Services - Pupil Health	\$557,767
2500 Support Services - Business	
100 Personnel Services - Salaries	457,755
200 Personnel Services - Employee Benefits	384,060
300 Purchased Professional and Technical Services	8,557
400 Purchased Property Services	35,710
500 Other Purchased Services	6,448
600 Supplies	41,835
800 Other Objects	613
Total Support Services - Business	\$934,978

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,008,584
200 Personnel Services - Employee Benefits	1,508,792
300 Purchased Professional and Technical Services	117,639
400 Purchased Property Services	608,223
500 Other Purchased Services	249,842
600 Supplies	1,082,182
700 Property	109,152
800 Other Objects	2,017
Total Operation and Maintenance of Plant Services	\$5,686,431
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	72,450
200 Personnel Services - Employee Benefits	48,600
300 Purchased Professional and Technical Services	3,800
400 Purchased Property Services	380
500 Other Purchased Services	3,005,433
600 Supplies	6,067
Total Student Transportation Services	\$3,136,730
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	526,620
200 Personnel Services - Employee Benefits	389,087
300 Purchased Professional and Technical Services	98,276
400 Purchased Property Services	7,225
500 Other Purchased Services	132,076
600 Supplies	117,142
700 Property	60,000
800 Other Objects	3,639
Total Support Services - Central	\$1,334,065
2900 <u>Other Support Services</u>	
500 Other Purchased Services	14,250
600 Supplies	498
Total Other Support Services	\$14,748
Total Support Services	\$19,209,032
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	621,104
200 Personnel Services - Employee Benefits	328,688
300 Purchased Professional and Technical Services	116,852
400 Purchased Property Services	34,628
500 Other Purchased Services	99,985
600 Supplies	108,388
700 Property	18,000
800 Other Objects	40,614
Total Student Activities	\$1,368,259

<u>Description</u>	<u>Amount</u>
3300 <u>Community Services</u>	
600 Supplies	7,312
800 Other Objects	5,605
Total Community Services	\$12,917
Total Operation of Non-Instructional Services	\$1,381,176
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,702,039
900 Other Uses of Funds	4,120,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,822,039
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,130,918
Total Interfund Transfers - Out	\$1,130,918
5500 <u>Special and Extraordinary Items</u>	
900 Other Uses of Funds	717,930
Total Special and Extraordinary Items	\$717,930
5900 <u>Budgetary Reserve</u>	
800 Other Objects	3,721,403
Total Budgetary Reserve	\$3,721,403
Total Other Expenditures and Financing Uses	\$11,392,290
TOTAL EXPENDITURES	\$73,146,401

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	23,000,000	20,000,000
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	6,800,000	5,800,000
Other Capital Projects Fund	20,000,000	10,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,900,000	1,600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	190,000	180,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$51,890,000	\$37,580,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$51,890,000	\$37,580,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	53,103,000	49,230,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,773,912	1,773,912
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,556,523	9,556,523
0599 Other Noncurrent Liabilities		

Total General Fund	\$64,433,435	\$60,560,435
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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

06/30/2021 Estimate

06/30/2022 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

59,960

43,960

2021-2022 Final General Fund Budget

LEA : 112013753 Gettysburg Area SD

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	272,757	272,757
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$332,717	\$316,717
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

06/30/2021 Estimate

06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$64,766,152	\$60,877,152

Short-Term Payables

06/30/2021 Estimate

06/30/2022 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	\$64,766,152	\$60,877,152
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Account Description	Amounts
0810 Nonspendable Fund Balance	308,300
0820 Restricted Fund Balance	4,180,290
0830 Committed Fund Balance	12,639,937
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,777,030
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,416,967
5900 Budgetary Reserve	3,721,403
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,626,960