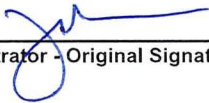


FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2024

_____
President of the Board - Original Signature Required_____
Date 06/17/24_____
Secretary of the Board - Original Signature Required_____
Date 6/17/24_____
Chief School Administrator - Original Signature Required_____
Date 6/17/24

Belinda M Wallen

Contact Person

(717)334-6254

Extn :1226

Telephone_____
Extension

bwallen@gasd-pa.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2024-2025 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 2024-2025 (compared to 2023-2024)?

Yes

☒

No

☐

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

Total Budgeted Expenditures	\$76290017
Ending Unassigned Fund Balance	\$4577401
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.99%

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

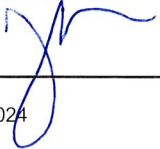
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/17/24
--	-----------------

DUE DATE: AUGUST 15, 2024

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

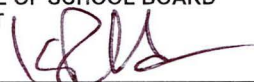
24 PS 6-687(a)(1)

(03/2006)

School District Name : 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 
---	--

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.	Used for unplanned/unbudgeted/unforeseen 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 \$7,185,860 and future PSERS retirement costs \$2,356,825.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These are funds assigned for specific purposes to be used by GASD.

<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	272,644	
0820 Restricted Fund Balance	2,692,000	
0830 Committed Fund Balance	9,691,784	
0840 Assigned Fund Balance	4,289,132	
0850 Unassigned Fund Balance	7,302,197	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$21,283,113</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	49,924,592	
7000 Revenue from State Sources	22,490,893	
8000 Revenue from Federal Sources	986,015	
9000 Other Financing Sources	5,055	
Total Estimated Revenues And Other Financing Sources		<u>\$73,406,555</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$94,689,668</u>

LEA : 112013753 Gettysburg Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	34,772,178
6112 Interim Real Estate Taxes	371,886
6113 Public Utility Realty Taxes	38,751
6114 Payments in Lieu of Current Taxes - State / Local	59,941
6115 Payments in Lieu of Current Taxes - Federal	3,191
6140 Current Act 511 Taxes - Flat Rate Assessments	93,570
6150 Current Act 511 Taxes - Proportional Assessments	10,218,929
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,462,816
6500 Earnings on Investments	793,824
6700 Revenues from LEA Activities	198,781
6800 Revenues from Intermediary Sources / Pass-Through Funds	735,601
6910 Rentals	601,494
6920 Contributions and Donations from Private Sources	63,403
6940 Tuition from Patrons	270,328
6990 Refunds and Other Miscellaneous Revenue	239,899
REVENUE FROM LOCAL SOURCES	\$49,924,592
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,984,712
7160 Tuition for Orphans Subsidy	126,733
7220 Vocational Education	272,594
7250 Migratory Children	880
7271 Special Education funds for School-Aged Pupils	2,103,825
7311 Pupil Transportation Subsidy	2,081,490
7312 Nonpublic and Charter School Pupil Transportation Subsidy	104,720
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	347,699
7330 Health Services (Medical, Dental, Nurse, Act 25)	56,432
7340 State Property Tax Reduction Allocation	1,687,425
7505 Ready to Learn Block Grant	298,479
7810 State Share of Social Security and Medicare Taxes	998,560
7820 State Share of Retirement Contributions	4,427,344
REVENUE FROM STATE SOURCES	\$22,490,893
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	57,041
8514 Title I - Improving the Academic Achievement of the Disadvantaged	702,421

LEA : 112013753 Gettysburg Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	105,309
8516 Title III - Language Instruction for English Learners and Immigrant Students	21,257
8517 Title IV - 21st Century Schools	59,987
8521 Vocational Education - Operating Expenditures	40,000
REVENUE FROM FEDERAL SOURCES	\$986,015
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,055
OTHER FINANCING SOURCES	\$5,055
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	73,406,555

Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$34,772,178	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,687,561</u>	
Total Approx. Tax Revenue:	\$36,459,739	
Approx. Tax Levy for Tax Rate Calculation:	\$37,535,167	
	Adams	Total

2023-24 Data		
a. Assessed Value	\$3,205,366,040	\$3,205,366,040
b. Real Estate Mills	11.2589	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$2,440,439,913	\$2,440,439,913
d. Assessed Value	\$3,300,839,600	\$3,300,839,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$36,088,896	\$36,088,896
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$36,088,896	\$36,088,896
(f Total * g)		
i. Base Mills Subject to Index	11.2589	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$37,535,167	\$37,535,167
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	11.3714	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$37,535,167	\$37,535,167
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$35,847,606
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$34,772,178
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$34,772,178	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,687,561</u>	
Total Approx. Tax Revenue:	\$36,459,739	
Approx. Tax Levy for Tax Rate Calculation:	\$37,535,167	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.9569	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$39,467,809	\$39,467,809
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	\$20,830.00	
Number of Homestead/Farmstead Properties	7198	7198
Median Assessed Value of Homestead Properties		\$235,800

Act 1 Index (current): 6.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$34,772,178
Amount of Tax Relief for Homestead Exclusions	<u>\$1,687,561</u>
Total Approx. Tax Revenue:	\$36,459,739
Approx. Tax Levy for Tax Rate Calculation:	\$37,535,167
	Adams
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,687,425	Lowering RE Tax Rate	\$0	\$1,687,425
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$136			\$136
Amount of Tax Relief from State/Local Sources				\$1,687,561

2024-2025 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 112013753 Gettysburg Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/19/2024 9:57:27 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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	3,300,839,600	11.3714	37,535,167			97.00000%	
Totals:	3,300,839,600		37,535,167	- 1,687,561	= 35,847,606	X 97.00000%	= 34,772,178
				<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			\$10.00	\$0.00	93,570	93,570
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						93,570	93,570
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			1.200%	0.000%	8,585,916	8,585,916
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	1,381,523	1,381,523
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						10,218,929	10,218,929
Total Act 511, Current Taxes							10,312,499
Act 511 Tax Limit -->				2,440,439,913	X	12	29,285,279
				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>									
	Adams	11.2589	11.3714	1.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	6.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	6.2%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	6.2%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		29,501,185
1200 Special Programs - Elementary / Secondary		9,627,055
1300 Vocational Education		2,985,989
1400 Other Instructional Programs - Elementary / Secondary		616,082
1500 Nonpublic School Programs		67,576
Total Instruction		\$42,797,887
2000 Support Services		
2100 Support Services - Students		1,905,172
2200 Support Services - Instructional Staff		1,650,575
2300 Support Services - Administration		4,282,467
2400 Support Services - Pupil Health		724,273
2500 Support Services - Business		1,019,900
2600 Operation and Maintenance of Plant Services		7,161,286
2700 Student Transportation Services		4,397,818
2800 Support Services - Central		1,685,177
2900 Other Support Services		7,251
Total Support Services		\$22,833,919
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,552,112
3300 Community Services		17,774
Total Operation of Non-Instructional Services		\$1,569,886
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		7,495,057
5200 Interfund Transfers - Out		1,162,931
5900 Budgetary Reserve		430,337
Total Other Expenditures and Financing Uses		\$9,088,325
Total Estimated Expenditures and Other Financing Uses		\$76,290,017

LEA : 112013753 Gettysburg Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,090,298
200 Personnel Services - Employee Benefits	10,086,535
300 Purchased Professional and Technical Services	430,498
400 Purchased Property Services	41,412
500 Other Purchased Services	3,693,978
600 Supplies	1,127,835
800 Other Objects	30,629
Total Regular Programs - Elementary / Secondary	\$29,501,185
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,986,883
200 Personnel Services - Employee Benefits	1,673,147
300 Purchased Professional and Technical Services	4,032,601
400 Purchased Property Services	869
500 Other Purchased Services	1,902,210
600 Supplies	30,945
800 Other Objects	400
Total Special Programs - Elementary / Secondary	\$9,627,055
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,481,370
200 Personnel Services - Employee Benefits	1,001,133
300 Purchased Professional and Technical Services	350
400 Purchased Property Services	1,700
500 Other Purchased Services	422,672
600 Supplies	73,134
800 Other Objects	5,630
Total Vocational Education	\$2,985,989
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	115,181
200 Personnel Services - Employee Benefits	63,872
300 Purchased Professional and Technical Services	179,511
500 Other Purchased Services	256,768
600 Supplies	750
Total Other Instructional Programs - Elementary / Secondary	\$616,082
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	58,544
600 Supplies	9,032
Total Nonpublic School Programs	\$67,576
Total Instruction	\$42,797,887
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,024,057
200 Personnel Services - Employee Benefits	753,307

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	21,434
400	Purchased Property Services	547
500	Other Purchased Services	1,894
600	Supplies	103,873
800	Other Objects	60
Total Support Services - Students		\$1,905,172
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	729,088
200	Personnel Services - Employee Benefits	710,252
300	Purchased Professional and Technical Services	55,858
400	Purchased Property Services	912
500	Other Purchased Services	28,391
600	Supplies	108,767
800	Other Objects	17,307
Total Support Services - Instructional Staff		\$1,650,575
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	2,076,499
200	Personnel Services - Employee Benefits	1,681,066
300	Purchased Professional and Technical Services	419,925
400	Purchased Property Services	5,417
500	Other Purchased Services	52,277
600	Supplies	27,372
800	Other Objects	19,911
Total Support Services - Administration		\$4,282,467
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	398,952
200	Personnel Services - Employee Benefits	304,302
300	Purchased Professional and Technical Services	7,345
400	Purchased Property Services	600
500	Other Purchased Services	160
600	Supplies	10,219
700	Property	2,695
Total Support Services - Pupil Health		\$724,273
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	480,993
200	Personnel Services - Employee Benefits	423,824
300	Purchased Professional and Technical Services	9,500
400	Purchased Property Services	35,800
500	Other Purchased Services	7,993
600	Supplies	61,340
800	Other Objects	450
Total Support Services - Business		\$1,019,900
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	2,615,829
200	Personnel Services - Employee Benefits	1,889,599

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	29,766
400	Purchased Property Services	621,414
500	Other Purchased Services	462,386
600	Supplies	1,448,565
700	Property	93,301
800	Other Objects	426
Total Operation and Maintenance of Plant Services		\$7,161,286
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	78,169
200	Personnel Services - Employee Benefits	67,625
300	Purchased Professional and Technical Services	3,500
400	Purchased Property Services	350
500	Other Purchased Services	4,241,864
600	Supplies	6,310
Total Student Transportation Services		\$4,397,818
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	605,053
200	Personnel Services - Employee Benefits	494,089
300	Purchased Professional and Technical Services	123,449
400	Purchased Property Services	225
500	Other Purchased Services	162,983
600	Supplies	222,759
700	Property	70,000
800	Other Objects	6,619
Total Support Services - Central		\$1,685,177
2900 <u>Other Support Services</u>		
500	Other Purchased Services	6,750
600	Supplies	501
Total Other Support Services		\$7,251
Total Support Services		\$22,833,919
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	655,407
200	Personnel Services - Employee Benefits	330,381
300	Purchased Professional and Technical Services	162,899
400	Purchased Property Services	42,066
500	Other Purchased Services	136,429
600	Supplies	145,908
700	Property	39,297
800	Other Objects	39,725
Total Student Activities		\$1,552,112
3300 <u>Community Services</u>		
600	Supplies	11,874
800	Other Objects	5,900

2024-2025 Final General Fund Budget

LEA : 112013753 Gettysburg Area SD

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Estimated Expenditures and Other Financing Uses: Detail

Page - 4 of 4

Description	Amount
Total Community Services	\$17,774
Total Operation of Non-Instructional Services	\$1,569,886
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,302,984
900 Other Uses of Funds	5,192,073
Total Debt Service / Other Expenditures and Financing Uses	\$7,495,057
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,162,931
Total Interfund Transfers - Out	\$1,162,931
5900 <u>Budgetary Reserve</u>	
800 Other Objects	430,337
Total Budgetary Reserve	\$430,337
Total Other Expenditures and Financing Uses	\$9,088,325
TOTAL EXPENDITURES	\$76,290,017

LEA : 112013753 Gettysburg Area SD

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Cash and Short-Term Investments

	06/30/2024 Estimate	06/30/2025 Projection
General Fund	21,912,604	19,187,808
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	7,531,688	6,900,000
Other Capital Projects Fund	28,057,997	9,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,092,270	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	247,587	237,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$58,842,146	\$36,324,808

Long-Term Investments

	06/30/2024 Estimate	06/30/2025 Projection
General Fund	4,781,050	4,781,050
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	1,418,715	1,418,715
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		

LEA : 112013753 Gettysburg Area SD

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$6,199,765	\$6,199,765
TOTAL CASH AND INVESTMENTS	\$65,041,911	\$42,524,573

LEA : 112013753 Gettysburg Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	60,120,000	55,285,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,798,286	1,750,118
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,023,549	8,023,549
0599 Other Noncurrent Liabilities		
Total General Fund	\$69,941,835	\$65,058,667
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		

<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		

<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	34,687	36,142
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	81,683	81,683
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$116,370	\$117,825
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		

<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		

<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	\$70,058,205	\$65,176,492

<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	\$70,058,205	\$65,176,492

Account Description	Amounts
0810 Nonspendable Fund Balance	272,644
0820 Restricted Fund Balance	2,692,000
0830 Committed Fund Balance	9,542,685
0840 Assigned Fund Balance	4,279,565
0850 Unassigned Fund Balance	4,577,401
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,399,651
5900 Budgetary Reserve	430,337
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,794,632