



2025-2026 Budget Information

Belinda M. Wallen, Business Manager
April 22, 2025

PRELIMINARY REVENUE

		Overall Mill Value: \$3,057,863		Overall Mill Value: \$3,176,513		Overall Mill Value: \$3,177,938		Overall Mill Value: \$3,178,639				
		Budget 2024-25		04/22/25 DRAFT Proposed Budget 2025-26		04/22/25 DRAFT Proposed Budget 2025-26		04/22/25 DRAFT Proposed Budget 2025-26		1.50% Real Estate Tax Increase		
		Includes		Includes		Includes		Includes		DRAFT Proposed Budget Change From Prior Year		% of Total DRAFT Proposed Budget
Category	Description	Actual 2023-24	1.00% RE Tx Incr.	0.00% RE Tx Incr.	1.00% RE Tx Incr.	1.00% RE Tx Incr.	1.50% RE Tx Incr.	\$	%			
Revenues												
6000	Local Sources	\$50,491,010 ⁽¹⁾	\$49,924,592 ⁽¹⁾	\$52,226,211 ⁽¹⁾	\$52,603,748 ⁽¹⁾	\$52,792,350 ⁽¹⁾	\$2,867,758	5.7%	68.07%			
7000	State Sources	21,916,969 ⁽¹⁾	22,490,893 ⁽¹⁾	23,432,122 ⁽¹⁾	23,432,122 ⁽¹⁾	23,432,122 ⁽¹⁾	\$941,229	4.2%	30.22%			
8000	Federal Sources	5,531,100	986,015	928,816	928,816	928,816	(\$57,199)	-5.8%	1.20%			
9000	Other Sources	51,764	5,055	51,763	51,763	51,763	46,708	924.0%	0.07%			
SUB-TOTAL REVENUES		77,990,843	73,406,555	76,638,912	77,016,449	77,205,051	3,798,496	5.2%	99.55%			
0830	Use of Committed Funds-PSERS	\$0 ⁽²⁾	\$149,099	\$345,902	\$345,902	\$345,902	\$196,803	132.0%	0.45%			
0840	Use of Assigned Funds-Budgetary Rsrv.	0	0	0	0	0	\$0	N/A	0.00%			
0840	Use of Assigned Funds-Capital Projects	0	0	0	0	0	\$0	N/A	0.00%			
0840	Use of Assigned Funds-GASD Cyber	0	0	0	0	0	\$0	N/A	0.00%			
0840	Use of Assigned Funds-Future Medical	0	9,567	0	0	0	(\$9,567)	-100.0%	0.00%			
0840	Use of Assigned Funds-Technology	0	0	0	0	0	\$0	N/A	0.00%			
0840	Use of Assigned Funds-Future Borrowing	0	0	0	0	0	\$0	N/A	0.00%			
TOTAL REVENUES		\$77,990,843	\$73,565,221	\$76,984,814	\$77,362,351	\$77,550,953	\$3,985,732	5.4%	100.00%			

PRELIMINARY EXPENSE

		Overall Mill Value: \$3,057,863	Overall Mill Value: \$3,176,513	Overall Mill Value: \$3,177,938	Overall Mill Value: \$3,178,639	1.50% Real Estate Tax Increase			
		Budget 2024-25 Includes	04/17/25 DRAFT Proposed Budget 2025-26 Includes	04/17/25 DRAFT Proposed Budget 2025-26 Includes	04/17/25 DRAFT Proposed Budget 2025-26 Includes	DRAFT Proposed Budget Change From Prior Year		% of Total DRAFT Proposed Budget	
Category	Description	Actual 2023-24	1.00% RE Tx Incr.	0.00% RE Tx Incr.	1.00% RE Tx Incr.	1.50% RE Tx Incr.	\$	%	
Expenses									
100	Salaries and Wages	\$24,815,279	\$26,337,779	\$27,369,095	\$27,369,095	\$27,369,095	\$1,031,316	3.9%	34.56%
200	Employee Benefits	17,987,916	19,479,132	20,046,542	20,046,542	20,046,542	\$567,410	2.9%	25.32%
	Sub-Total 100 to 200 Objects	42,803,195	45,816,911	47,415,637	47,415,637	47,415,637	1,598,726	3.5%	59.88%
300	Purchased Professional Services	6,308,871	5,527,530	6,066,304	6,066,304	6,066,304	\$538,774	9.7%	7.66%
400	Purchased Property Services	714,818	751,312	807,649	807,649	807,649	\$56,337	7.5%	1.02%
500	Other Purchased Services	11,062,425	11,376,755	11,841,322	11,841,322	11,841,322	\$464,567	4.1%	14.95%
600	Supplies	4,520,370	3,389,184	3,542,606	3,542,606	3,542,606	\$153,422	4.5%	4.47%
700	Property and Equipment	2,746,593	205,293	171,397	171,397	171,397	(\$33,896)	-16.5%	0.22%
800	Other Objects	2,697,877	2,868,028 ⁽³⁾	3,359,122 ⁽³⁾	3,359,122 ⁽³⁾	3,359,122 ⁽³⁾	\$491,094	17.1%	4.24%
900	Other Financing Uses	5,214,311	6,355,004	5,982,000	5,982,000	5,982,000	(\$373,004)	-5.9%	7.55%
	Sub-Total 300 to 900 Objects	33,265,265	30,473,106	31,770,400	31,770,400	31,770,400	1,297,294	4.3%	40.12%
	TOTAL EXPENSES	\$76,068,460	\$76,290,017	\$79,186,037	\$79,186,037	\$79,186,037	\$2,896,020	3.8%	100.00%
Increase/(Decrease) in Unassigned Fund Balance (UFB)									
	General Fund - Actual	1,922,383 ⁽²⁾							
	General Fund - Per Budget		(2,724,796)	(1,635,084)	(1,635,084)	(1,635,084)	1,089,712	40.0%	
	Unreconciled Difference	0	0	(566,139)	(188,602)	0	0	0.0%	

Balanced Budget Updated

			1%	1.50%
	March 17th	April 7th	April 22nd	April 22nd
Revenues without Fund Balance	\$ 75,575,763	\$ 75,575,763	\$ 77,016,449	\$ 77,205,051
Expenditures	\$ 80,087,719	\$ 79,362,793	\$ 79,186,037	\$ 79,186,037
Gap - Unreconciled	\$ 4,511,956	\$ 3,787,030	\$ 2,169,588	\$ 1,980,986
25-26 Proposed Use of PSERS Commitment	\$ 345,902	\$ 345,902	\$ 345,902	\$ 345,902
25-26 Use of Unassigned Fund Balance	\$ 1,580,983	\$ 1,624,479	\$ 1,635,084	\$ 1,635,084
Total Available Funds	\$ 1,926,885	\$ 1,970,381	\$ 1,980,986	\$ 1,980,986
GAP- Available Funds	\$ 2,585,071	\$ 1,816,649	\$ 188,602	\$ -
Maintain 6% Unassigned Fund Balance	\$ 4,805,263	\$ 4,761,767	\$ 4,751,162	\$ 4,751,162
- as per policy				

VARIABLES & CHANGES

- ❖ Revenue Funding for 2nd year of ACTI
- ❖ Revenue Funding for Personnel, HealthCare, Cost of Services & Inflation
- ❖ County real estate assessment data
- ❖ Expense Reductions as reported 4/7/25 \$ 724,926
- ❖ Additional Reductions as directed \$ 176,576
 - ❖ Athletic Security
 - ❖ 5 Yr Capital Funding
- ❖ Homestead/Farmstead numbers

MILLAGE IMPACT

Gettysburg Area School District
 2025-26 Tax Millage Impact - DRAFT Proposed Budget
 04/17/2025

This chart schedules the annual tax impact for various levels of tax increases and assessed values of real estate.

Market & Assessed Value	Annual Real Estate Tax Millage Increase			
	(Note: The 2024-2025 Real Estate Tax Rate is 11.3714 mills)			
			DRAFT Proposed Budget	Act 1 Index - GASD
	0.000%	1.000%	1.500%	4.800%
	0.0000	0.1137	0.1705	0.5458
\$50,000	\$0.00	\$5.69	\$8.53	\$27.29
100,000	0.00	11.37	17.05	54.58
150,000	0.00	17.06	25.58	81.87
200,000	0.00	22.74	34.10	109.16
250,000	0.00	28.43	42.63	136.45
273,891 *	0.00	31.14	46.70	149.49
300,000	0.00	34.11	51.15	163.74
350,000	0.00	39.80	59.68	191.03
400,000	0.00	45.48	68.20	218.32
450,000	0.00	51.17	76.73	245.61
500,000	0.00	56.85	85.25	272.90

* This is the current average assessed real estate value district-wide.

To calculate the annual impact for yourself:					
	Assessed Value of Real Estate	x	Rates - Using 0.00% Increase	/ 1,000 =	Amount
Example - Increase:	\$ 273,891	x	0.1705	/ 1,000 =	\$46.70
Example - Total Tax:	\$ 273,891	x	11.5419	/ 1,000 =	\$3,161.22
Your Increase:	\$ _____	x	0.1705	/ 1,000 =	\$ _____
Your Total Tax:	\$ _____	x	11.5419	/ 1,000 =	\$ _____

Note: For approved Homestead properties, the annual tax reduction due to gaming (slots) funds for 2024/25 was calculated to be \$236.87. The final approved amount will show as a reduction to your 2025/26 tax bill.

Timeline Board Meetings

May 5, 2025 **Recommend and Adopt Proposed Final Budget**

May 19, 2025 **Board Meeting/Budget Hearing**

June 2, 2025 **Review, Discuss, and Recommend Final Budget**

June 16, 2025 **Action/Vote to Adopt 2025/26 Final Budget**

June 30, 2025 **Deadline to file with PDE**