

2026-2027

Preliminary Budget Analysis

GETTYSBURG AREA SD



Budget Process

- ❖ Begins in October, Issue Directives to Building Principals & Program Directors
- ❖ Directive: For targeting 2026-27 estimates, use the lower of 23/24 Actuals or 25/26 Budget allocations as the maximum amount, any new additions need justifications.
- ❖ Budgets Due November, before Thanksgiving
- ❖ Budget Reviews December 11th- December 18th
- ❖ January ~ software uploads by job class, and all payroll (contracts) including active, proposed, and retirements known January/February audit wrap up is expected to ascertain unassigned fund balance.
- ❖ Unassigned Fund Balance- change used in balancing deficit and accordance with policy.
- ❖ Present preliminary as early as possible, typically wait until Gov Proposal and Board Directives to help direct further changes.
- ❖ Review with Cabinet
- ❖ Board Budget reviews continue until final adoption

BEGIN WITH THE END IN MIND

BOARD ADOPTED BUDGET BY JUNE 1, 2026	
February 17, 2026	Preliminary 1 st review
March 2, 2026	2 nd Review on General Fund Budget & Capital Plan
March 16, 2026	Budget Updates & directives provided on the capital plan and general fund budget
April 7, 2026	Budget review on updates
April 20, 2026	Approve/adopt/advertisement of proposed final, this action requires 30 days notice prior to action on final budget
May 4, 2026	Budget review – Public Hearing
May 18, 2026	Budget review
June 1, 2026	Action/Final Budget Approval, Tax Rates & Fund Balance

KNOWN VARIABLES & CHANGES

Expense/Revenue Funding for 3rd year of ACTI

Funding for Personnel, HealthCare, Cost of Services (this includes special education, charters, transportation cost) & Inflation

Comprehensive Plan & Special Education

Act 1 Index 4.2%, rules

Unassigned Fund Balance Policy

County real estate assessment data

Expense changes, directed by the Board of Directors

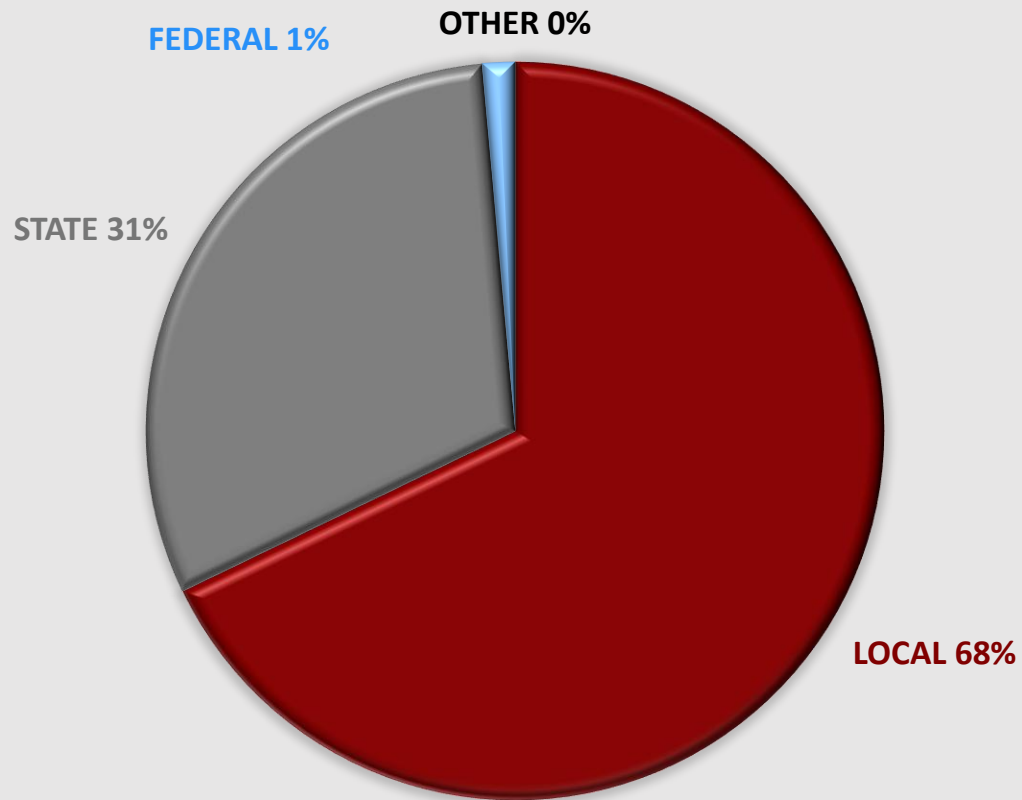
Continue to monitor and update the revenue/expenses

REQUIREMENTS & REQUEST

Requirements	Request
Special Education Comprehensive Plan	Social Worker
7 Positions = (4 were added 25-26 year & 3 anticipated for 26-27 year)	Supervisor of Special Education with the Goal 1 for Elementary & 1 for Secondary
AS, Life Skills, Learning Support – all required	Technology Department Classified Position Assistance in PIMS, Help Desk & Building Supports

GENERAL FUND - REVENUE

PROPOSED REVENUE BUDGETS

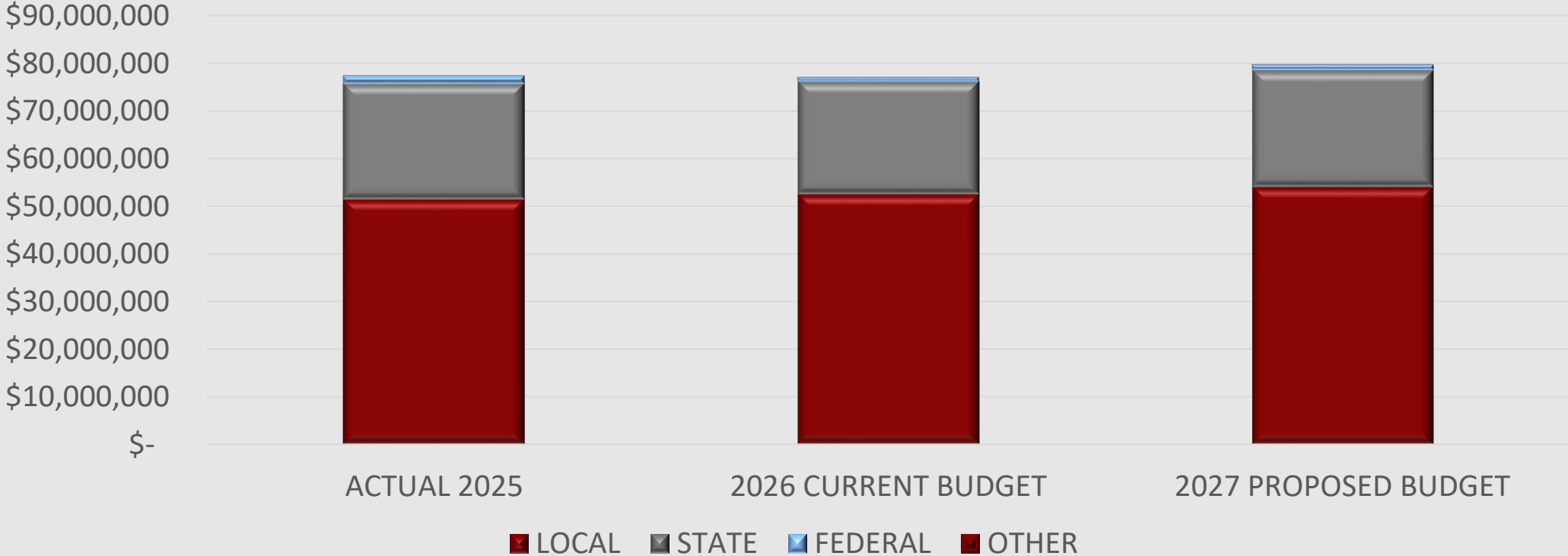


OPERATING TOTAL REVENUE = \$79,711,241

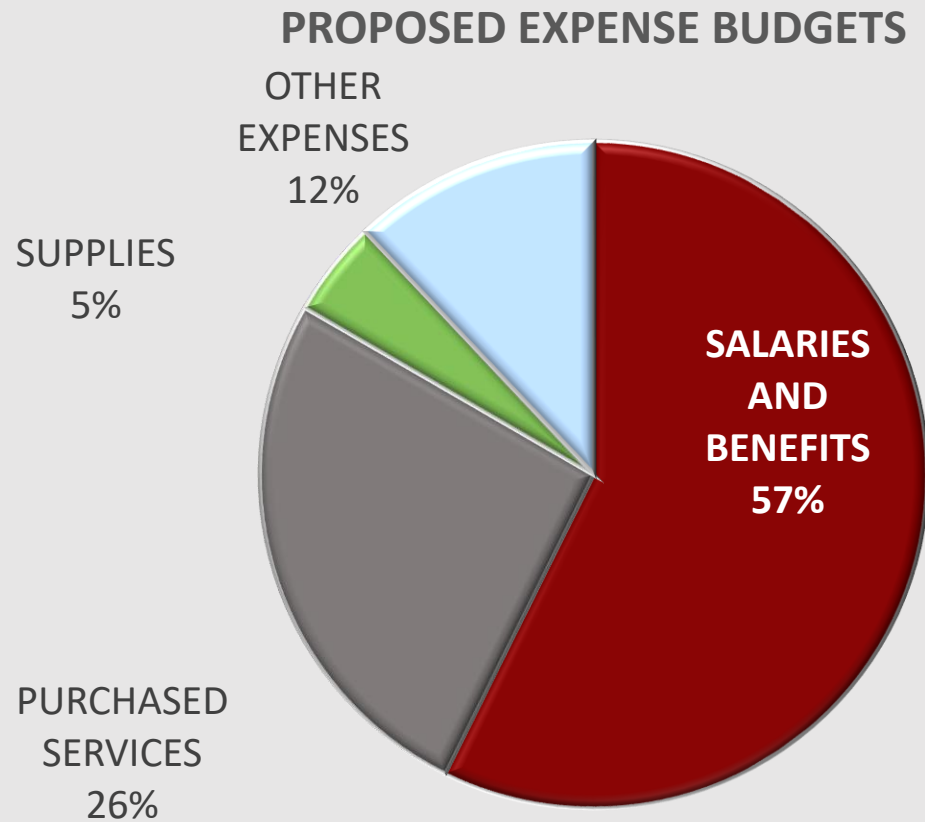
- LOCAL = \$54,094,723
- STATE = \$24,480,948
- FEDERAL = \$1,133,924
- OTHER = \$1,646

GENERAL FUND REVENUE COMPARISON

REVENUE BY YEAR



GENERAL FUND – EXPENDITURES BY OBJECT

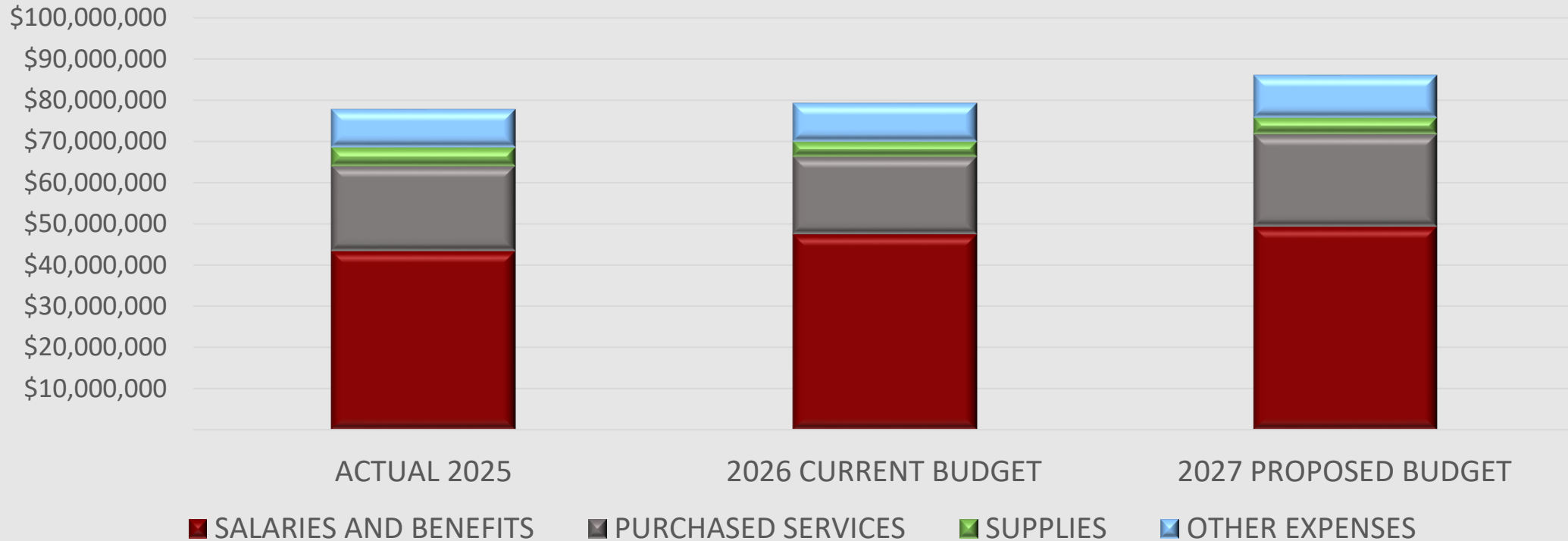


OPERATING TOTAL EXPENDITURES = \$85,936,063

- SALARIES AND BENEFITS = \$49,264,632
- PURCHASED SERVICES = \$22,345,001
- SUPPLIES = \$4,020,441
- OTHER EXPENSES = \$10,305,989

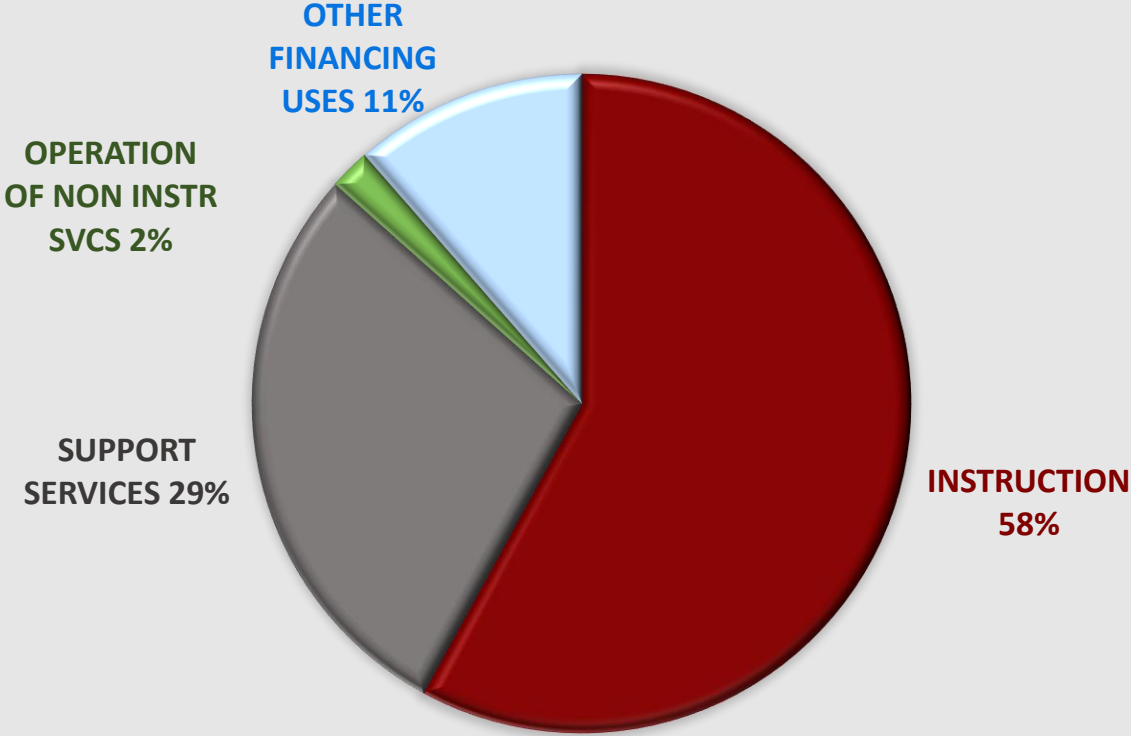
GENERAL FUND – EXPENDITURES BY OBJECT

EXPENSES BY OBJECT



GENERAL FUND – EXPENDITURES BY FUNCTION

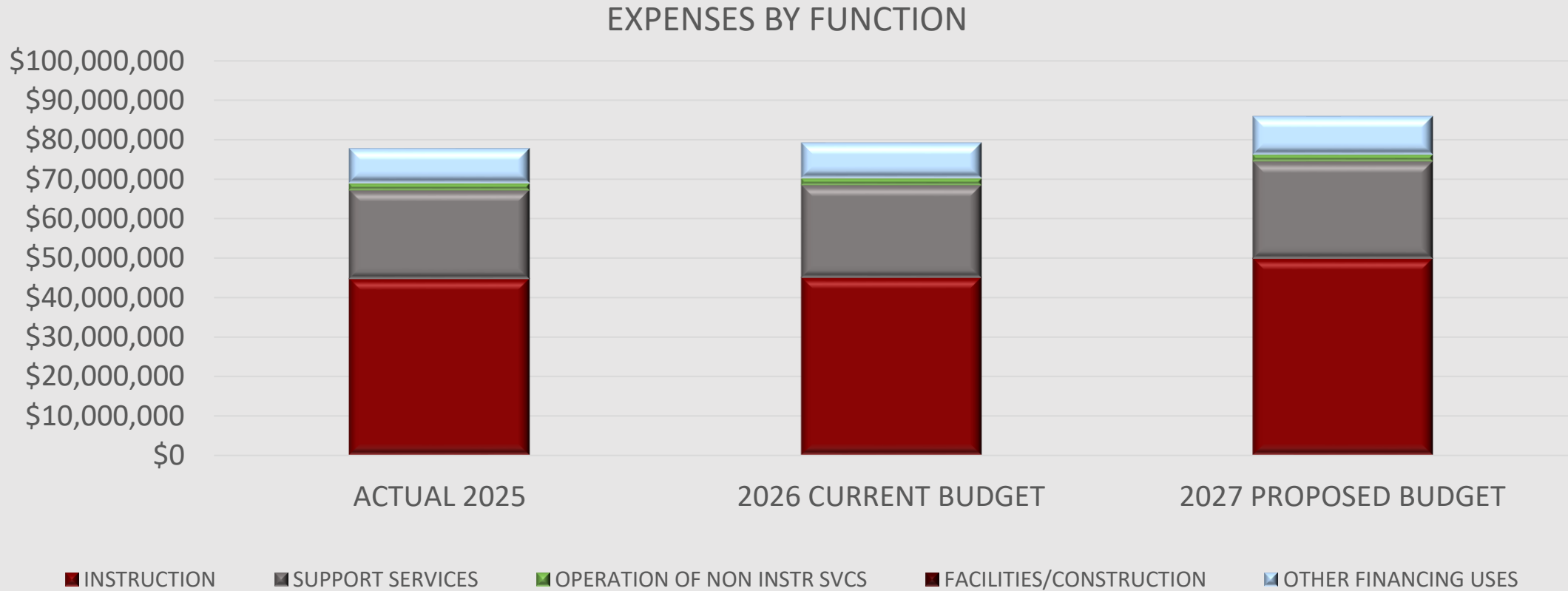
PROPOSED EXPENSE BUDGETS



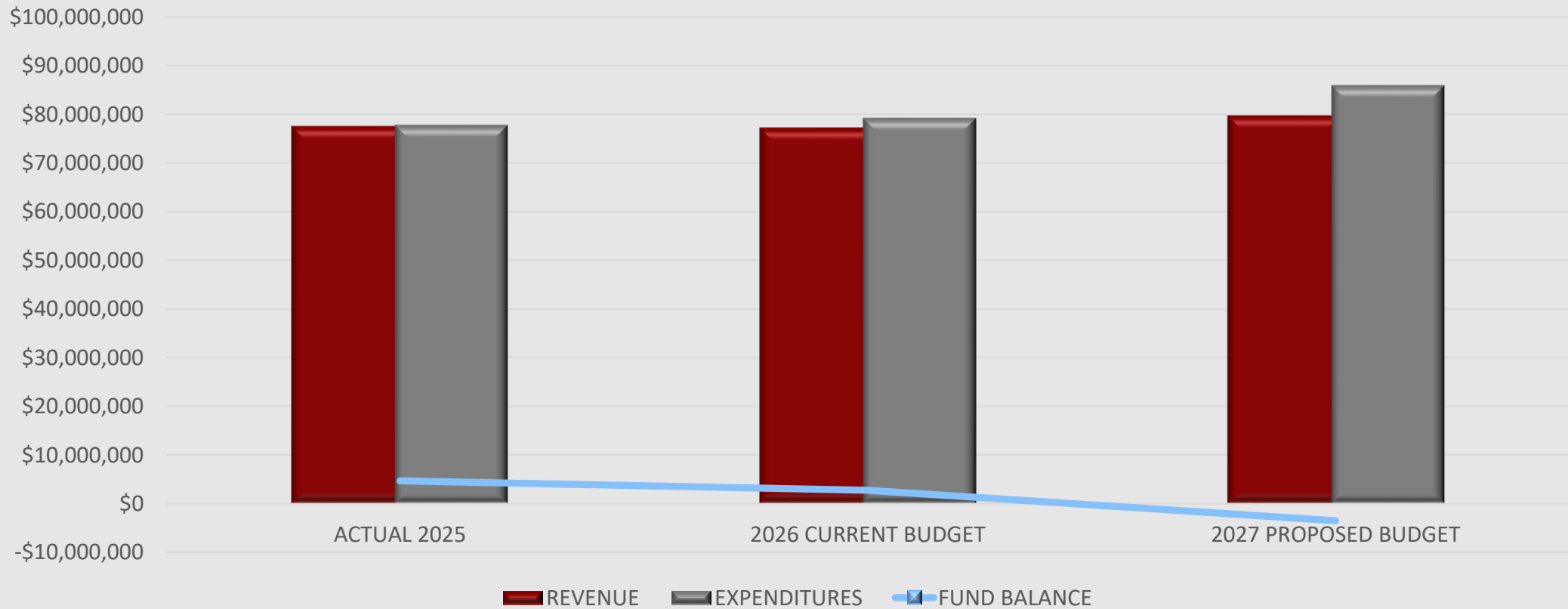
OPERATING TOTAL EXPENDITURES = \$85,936,063

- INSTRUCTION = \$49,820,432
- SUPPORT SERVICES = \$24,596,253
- OPERATION OF NON INSTR SVCS = \$1,723,466
- FACILITIES/CONSTRUCTION = \$0
- OTHER FINANCING USES = \$9,795,912

GENERAL FUND – EXPENDITURES BY FUNCTION

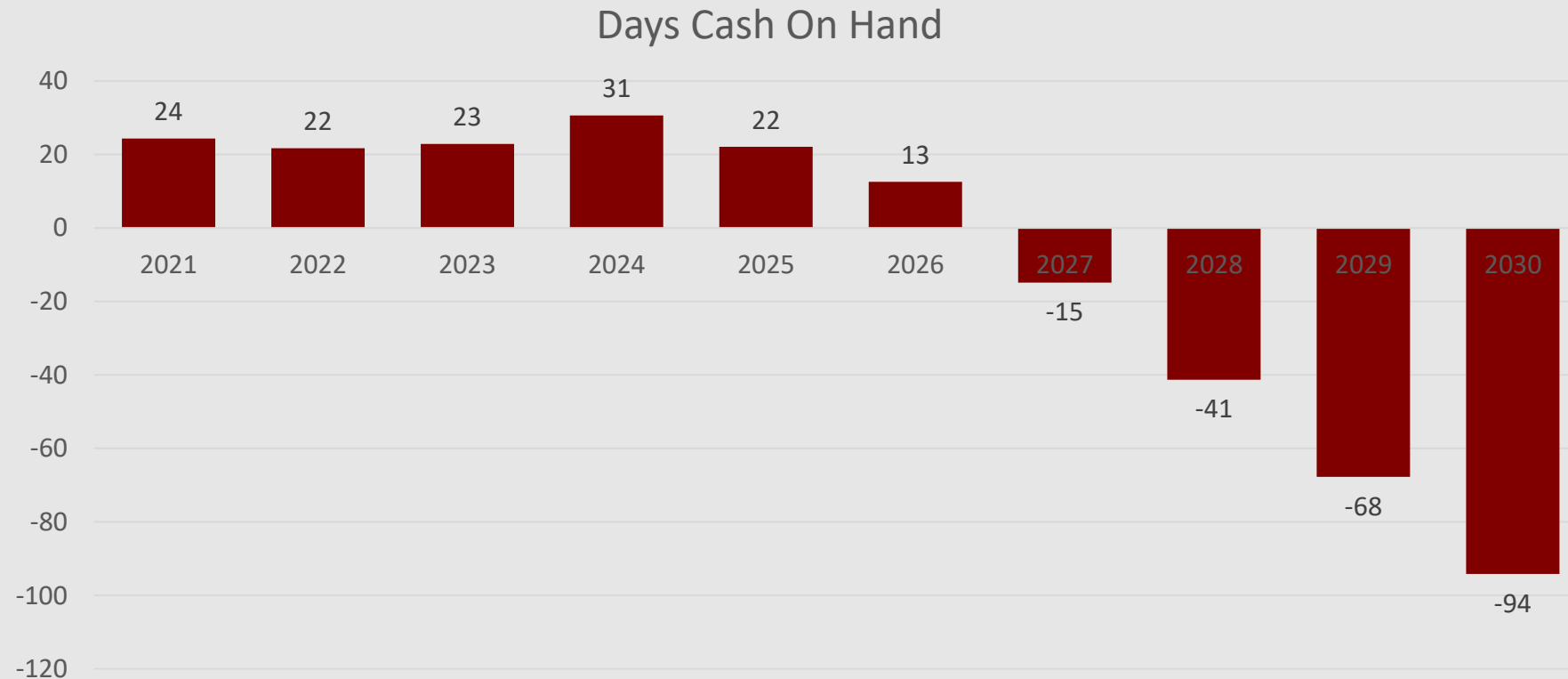


GENERAL FUND FUND BALANCE COMPARISON



FORECAST

Calendar Days Cash on Hand

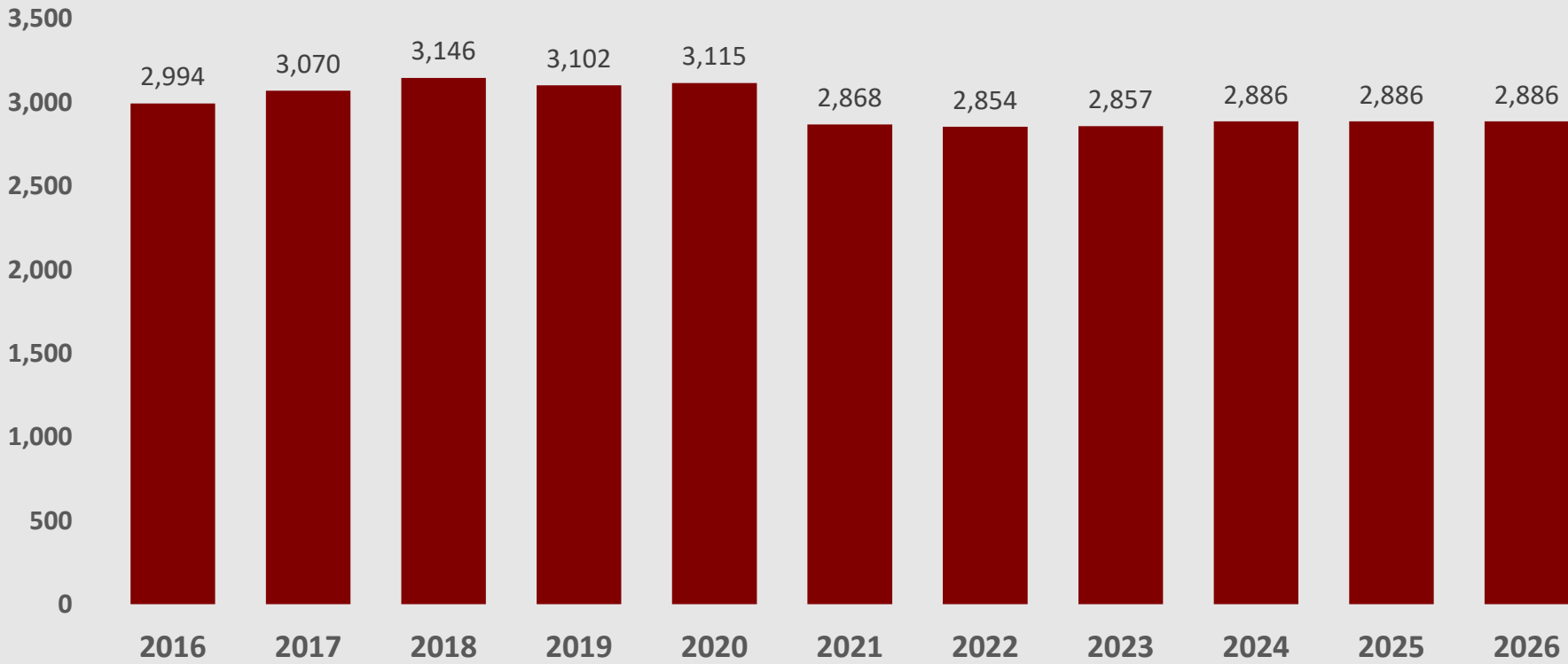


Note: Fund Balance is assumed to be cash only (not receivables) and is calculated on 365 Day Calendar Year

DEMOGRAPHICS

Enrollment

District Enrollment

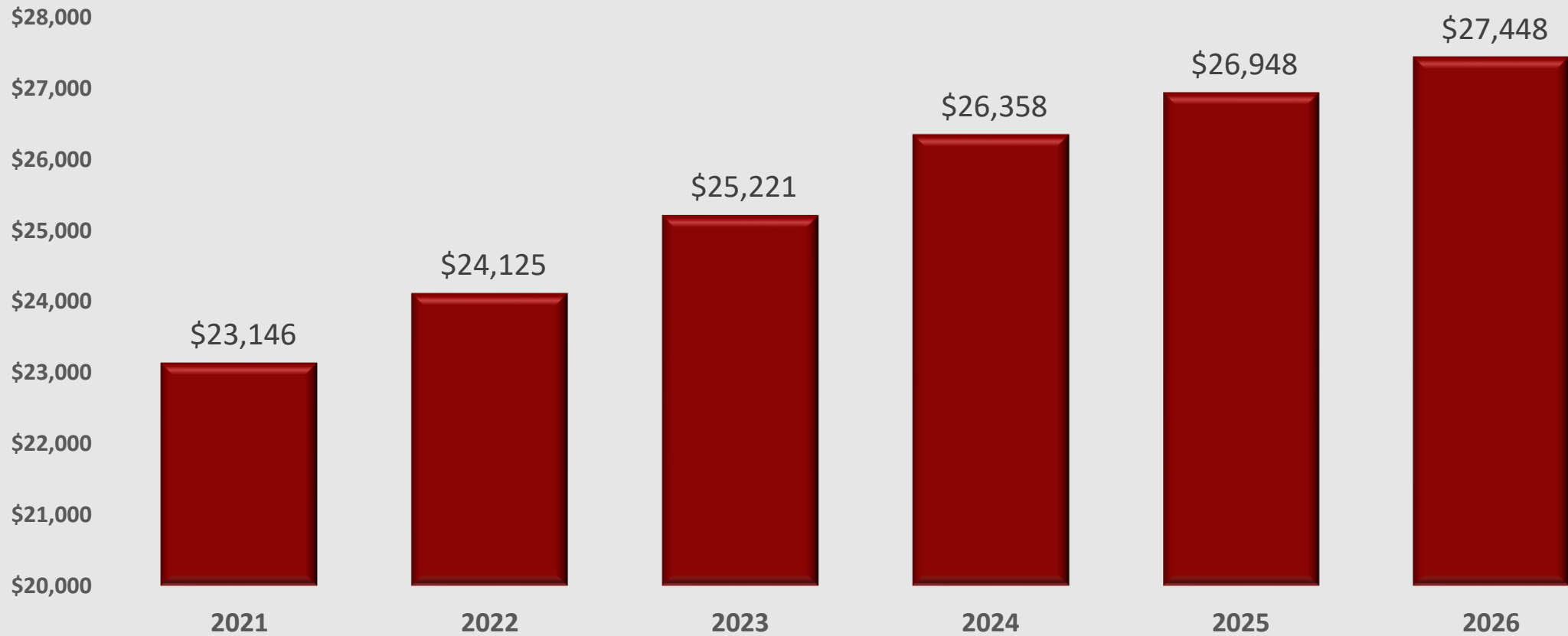


DEMOGRAPHICS

Per Pupil Expenditures

Financial Forecast Key Indicators & Analysis
GETTYSBURG AREA SD

Per Pupil General Fund Expenditures



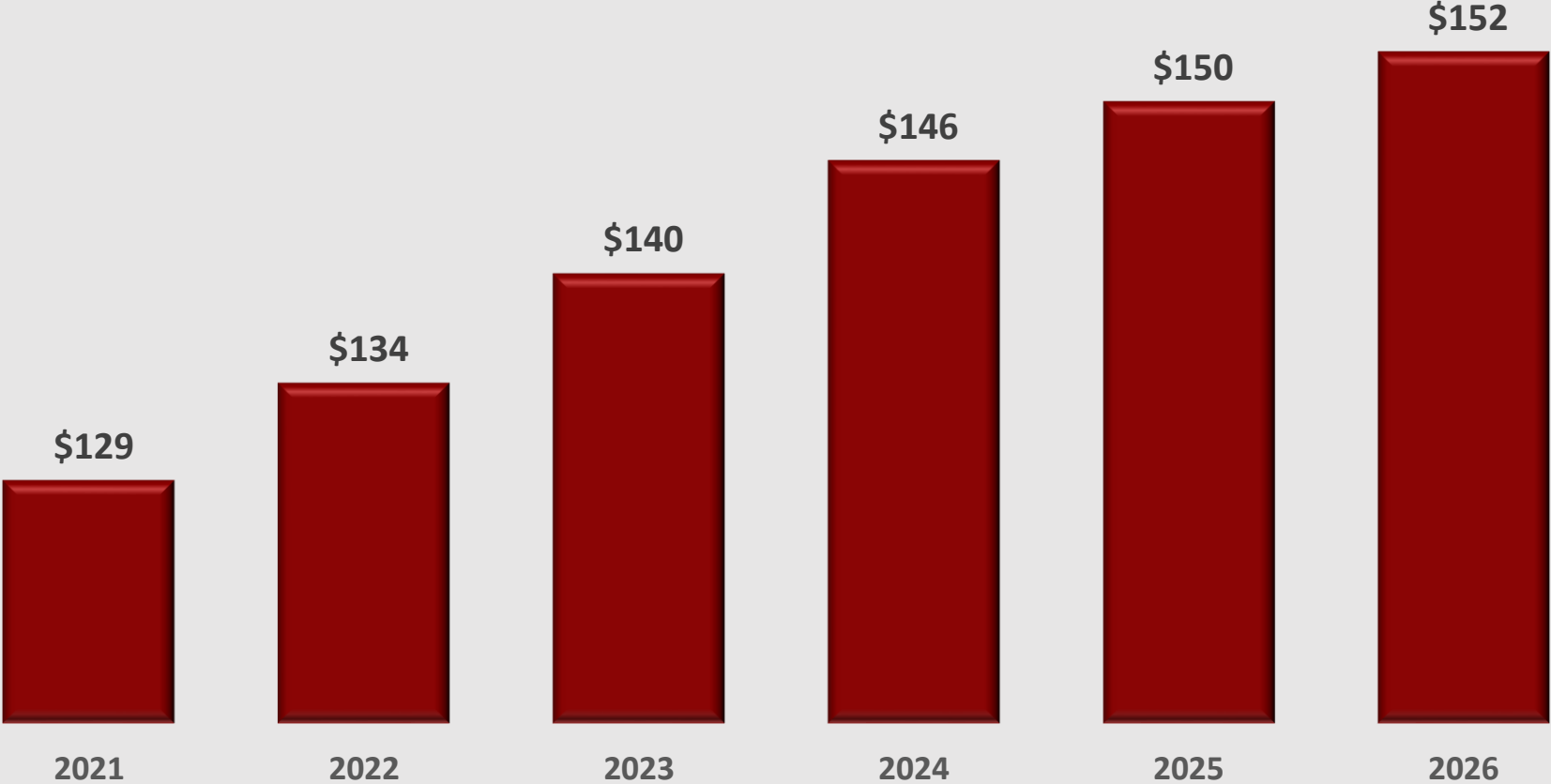
Note: Total Fund 10 – General Fund Expenditures / District Educated Enrollment

DEMOGRAPHICS

Daily Cost to Educate a Student

Financial Forecast Key Indicators & Analysis
GETTYSBURG AREA SD

Daily Cost Per Pupil



Note: Assumes 180 Day School Year

How We Invest in our People

UNDERSTANDING HOW STAFF COMPENSATION FITS INTO OUR
DISTRICT BUDGET

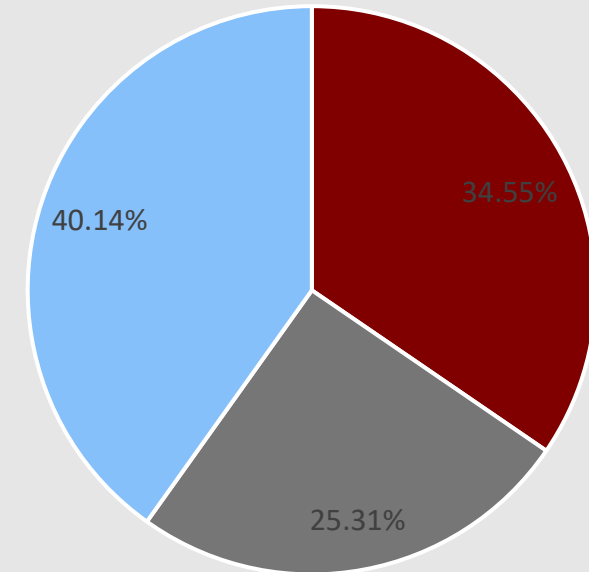


What We Spend on Staff Today

The share of salaries and benefits in our current budget

- Salary expenses make up 34.55% of the budget.
- Benefit costs account for 25.31% of the budget.
- Benefits represent 42.28 cents of every dollar spent on compensation.

2026

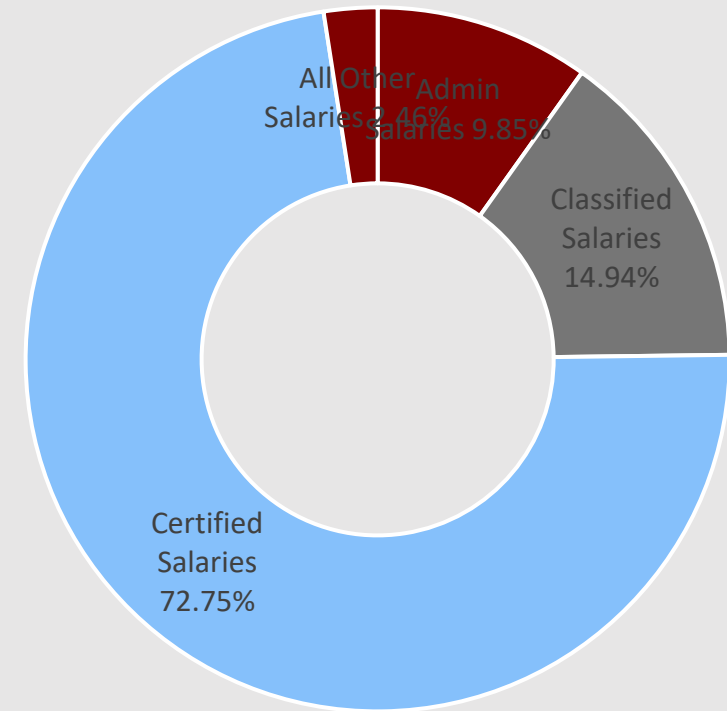


■ Salaries ■ Benefits ■ All Other Expenses

How Salary Dollars Are Distributed

Percent of salary spending across certified, classified and administrative staff

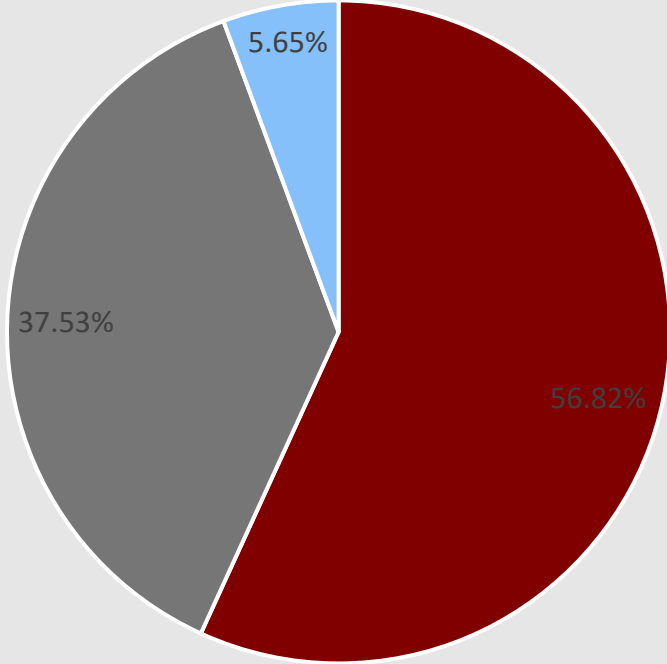
- Certified staff account for 72.75% of all salary spending.
- Classified staff represent 14.94%.
- Administrative salaries account for 9.85% of salary spending.
- All other roles together represent 2.46% of salary dollars.



What Types of Benefits We Provide

Retirement, health insurance, and other benefits as parts of total benefit costs

- Retirement Benefits account for 56.82% of all benefit dollars
- Health Insurance Benefits represents 37.53% of benefit spending
- All Other Benefits total 5.65% of costs.



■ Retirement Benefits ■ Health Insurance Benefits
■ All Other Benefits

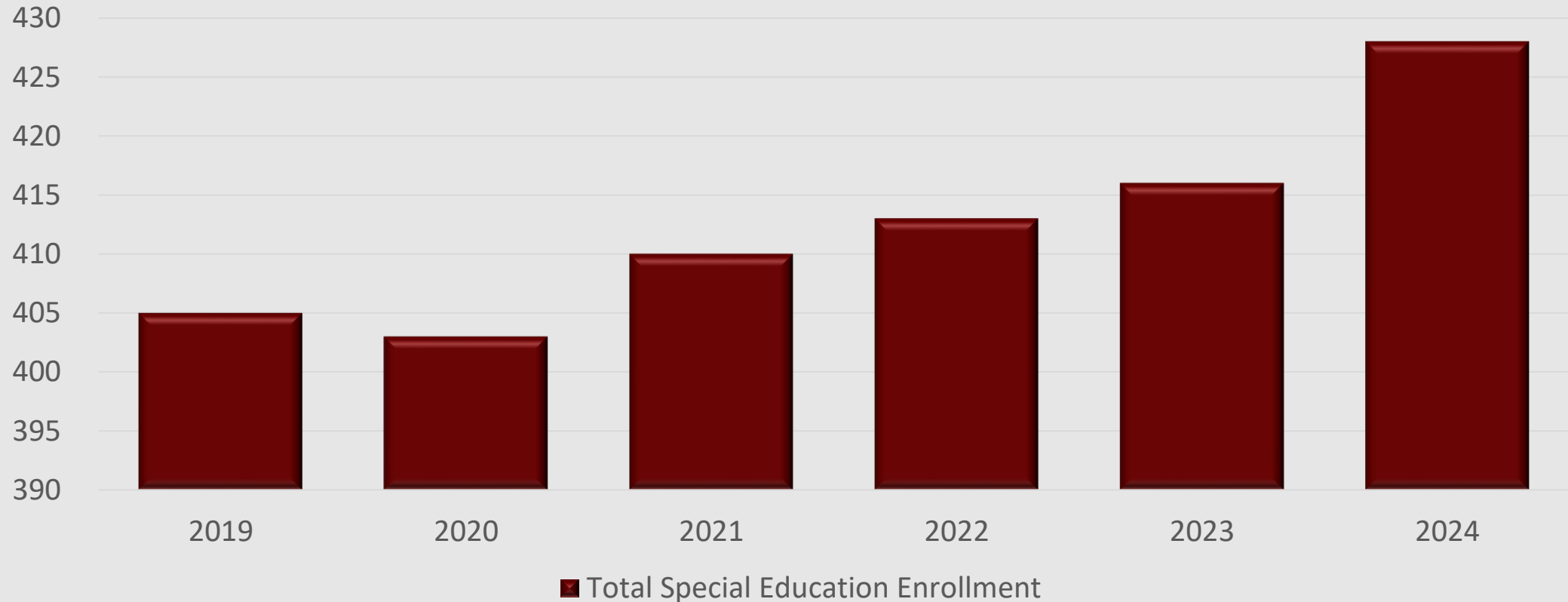
Special Education



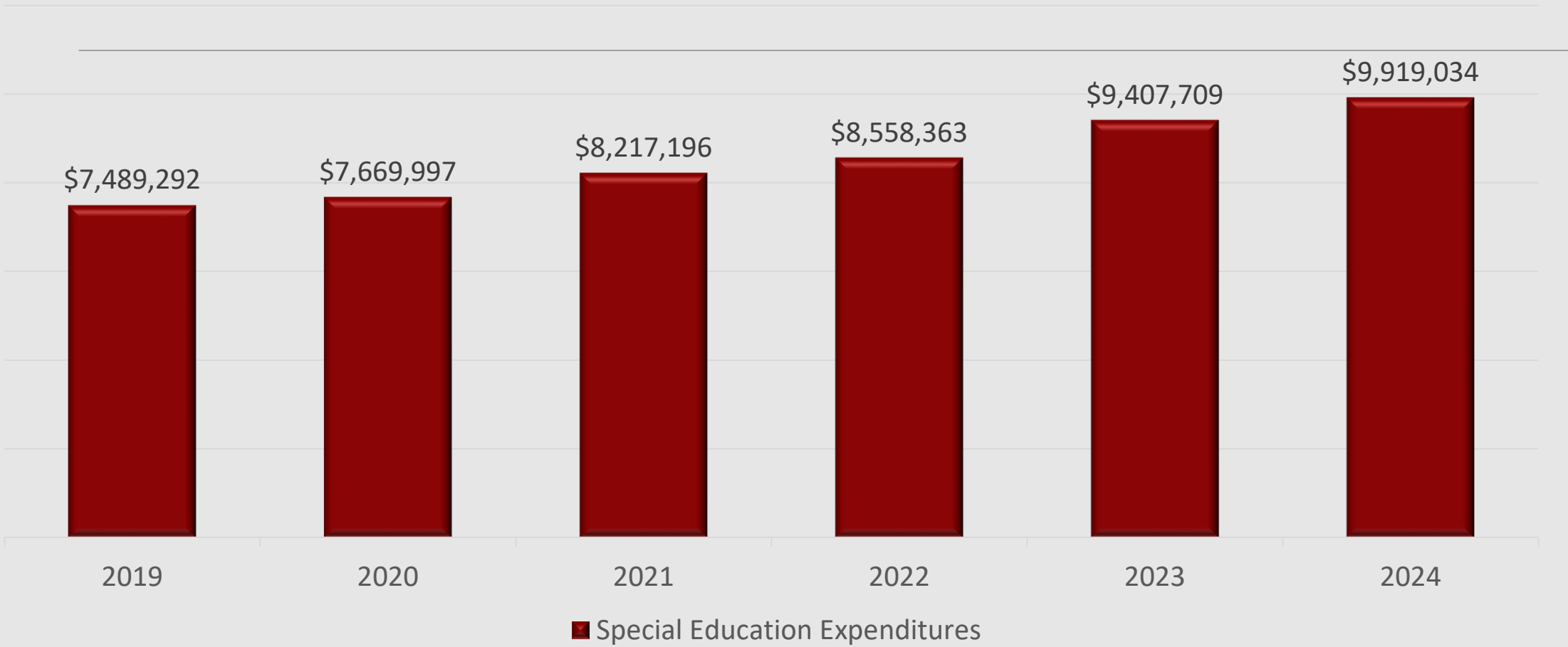
Special Education

Total Enrollment

- 428 Special Education Enrollment (FY24)
- 5.68% Growth Historical Special Education Enrollment (FY19-FY24)
- 2.54% - FY18-FY23 Average State Special Education Enrollment Growth
- 1.59% - FY18-FY23 Average National Special Education Enrollment Growth

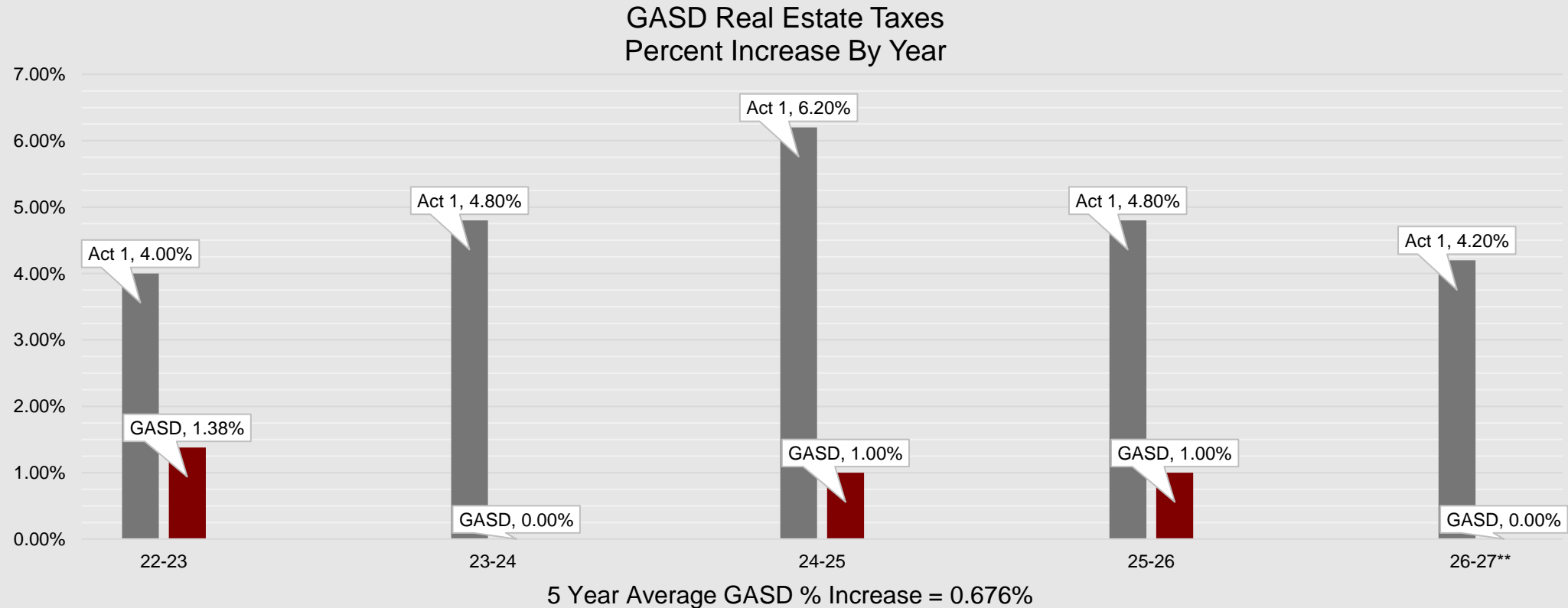


Historical Special Education Expenditures



32.44% Historical 5-Year Cost Change

Tax History Impact



** - 26-27 represents the "Preliminary DRAFT Budget" millage with no increase, which may change prior to final budget.

Revenue = Expenditures

	0%	1%	4.20%
Revenues without Fund Balance	79,711,241	80,103,005	81,357,126
Expenditures	85,936,063	85,936,063	85,936,063
Unreconciled, the Gap	-6,224,822	-5,833,058	-4,578,937
26-27 Proposed Use of PSERS Commitment	313,224	313,224	313,224
26-27 Use of Unassigned Funds	0	0	0
26-27 Use of Other Assigned Funds	0	0	0
Available Funds Minus the GAP	-5,911,598	-5,519,834	-4,265,713
Maintain 6% Unassigned Fund Balance per policy	5,156,163	5,156,163	5,156,163