

2026-2027  
Proposed Final Budget Review  
April 20, 2026

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GETTYSBURG AREA SD



# Our Timeline

<b>BOARD ADOPTED BUDGET BY JUNE 1, 2026</b>	
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

# What's the Change

## Special Education Comprehensive Plan

Social Workers (2) with the removal of Family Navigators

Supervisor of Special Education with the Goal 1 for Elementary & 1 for Secondary

AS, Life Skills, Learning Support – all required

Technology Department Classified Position, with Assistance in PIMS, Help Desk & Building Supports

Contractual Increases, Salary, Benefits (PSERS), Service Contracts, Transportation, Hardware/Software, Cameras

3<sup>rd</sup> year for ACTI

Cost of inflation

# Additional Expense Change

## **Property & Vehicle Insurance Package**

Substitute Teacher Service increase in rate as well as demand

Change over expected with PSBA's Board Doc's Agenda Manager

Proposed final budget adoption and display assuming max index of 4.2%

# Summary of Revenue & Expenditures

	1%	3.5%	4.20%
Beginning Fund Balance @ 6/30/2025	\$4,703,901	\$4,703,901	\$4,703,901
Revenues without Fund Balance	81,228,897	82,226,472	82,505,834
Expenditures	83,425,045	83,425,045	83,425,045
Unreconciled, the Gap	-2,196,148	-1,198,573	-919,211
26-27 Proposed Use of PSERS Commitment	272,590	272,590	272,590
26-27 Use of Unassigned Funds	0	0	0
26-27 Assigned Funds Use- Capital Project	948,222	948,222	948,222
Available Funds Minus the GAP	-1,220,812	-22,239	301,601
Maintain 6% Unassigned Fund Balance per policy	5,005,502	5,005,502	5,005,502

# Audit June 30, 2025 - Fund Balance Review

<b>Committed</b>		
Capital Improvements	\$7,185,860	Future FIP Since 2007-08 through 2022-23.
Retirement/PSERS	\$3,045,289	Since 2003-04
Debt Services	\$723,128	2 Year ACTI
<b>Assigned</b>		
25/26 Budgetary reserve	\$1,633,356	Established in 2017-2018 continues to address FB Utilization of Budget shortfall
Capital Improvements	\$1,234,367	Capital Reserve Assignment
Future Medical Cost	\$1,000,000	Performance
Safety & Security enhancements	\$ 189,184	Result of Safety & Security Grant
Technology Improvements	\$ 700,000	Result of ESSER
Future Borrowing Cost	\$1,095,298	Similar to Capital Improvement for FIP

# Revenue Summary

Category	Description	Actual 2024-25	Budget 2025-26 Includes 1.00% RE Tx Incr.	Budget Option 2026-27 Includes 1.00% RE Tx Incr.	Budget Option 2026-27 Includes 3.50% RE Tx Incr.	Proposed Final Budget 2026-27 Includes 4.20% RE Tx Incr.
<b>Revenues</b>						
6000	Local Sources	\$51,487,443 <sup>(1)</sup>	\$52,571,394 <sup>(1)</sup>	\$55,660,155 <sup>(1)</sup>	\$56,657,730 <sup>(1)</sup>	\$56,937,092 <sup>(1)</sup>
7000	State Sources	24,350,369 <sup>(1)</sup>	23,683,615 <sup>(1)</sup>	24,433,172 <sup>(1)</sup>	24,433,172 <sup>(1)</sup>	24,433,172 <sup>(1)</sup>
8000	Federal Sources	1,657,807	928,816	1,133,924	1,133,924	1,133,924
9000	Other Sources	47,149	51,763	1,646	1,646	1,646
	<b>SUB-TOTAL REVENUES</b>	<b>77,542,768</b>	<b>77,235,588</b>	<b>81,228,897</b>	<b>82,226,472</b>	<b>82,505,834</b>
0830	Use of Committed Funds-PSERS	\$0 <sup>(2)</sup>	\$345,902	\$272,590	\$272,590	\$272,590
0840	Use of Assigned Funds-Capital Projects	0	0	948,222 <sup>(3)</sup>	948,222 <sup>(3)</sup>	948,222 <sup>(3)</sup>
	<b>TOTAL REVENUES</b>	<b>\$77,542,768</b>	<b>\$77,581,490</b>	<b>\$82,449,709</b>	<b>\$83,447,284</b>	<b>\$83,726,646</b>

# Expenditure Summary

Expenses	Actual 2024-2025	Budget 2025-2026	<i>Budget</i> 2026-2027
100 Salaries and Wages	\$25,753,448	\$27,369,905	\$28,920,391
200 Employee Benefits	17,659,875	20,046,895	19,800,158
Sub-Total 100 to 200 Objects	<u>43,413,323</u>	<u>47,416,800</u>	<u>48,720,549</u>
300 Purchased Professional Services	6,642,336	6,115,477	6,885,655
400 Purchased Property Services	780,599	814,109	780,512
500 Other Purchased Services	13,179,991	11,919,891	12,918,324
600 Supplies	4,522,170	3,630,156	4,014,016
700 Property and Equipment	222,366	174,092	341,539
800 Other Objects	2,513,180	3,366,079	3,484,450
900 Other Financing Uses	6,497,931	5,778,242	6,280,000
Sub-Total 300 to 900 Objects	<u>34,358,573</u>	<u>31,798,046</u>	<u>34,704,496</u>
TOTAL EXPENSES	<u>\$77,771,896</u>	<u>\$79,214,846</u>	<u>\$83,425,045</u>
<hr/>			
Increase/(Decrease) in Unassigned Fund Balance (UFB)			
General Fund - Actual	(229,128) <sup>(2)</sup>		
General Fund - Per Budget		(1,633,356)	301,601 <sup>(4)</sup>

# Budget Summary - Revenue

## Local Revenue

**\$56,937,092**

FY 2027 Budgeted

8.30% Change from Prior Year

## State Revenue

**\$24,433,172**

FY 2027 Budgeted

3.16% Change from Prior Year

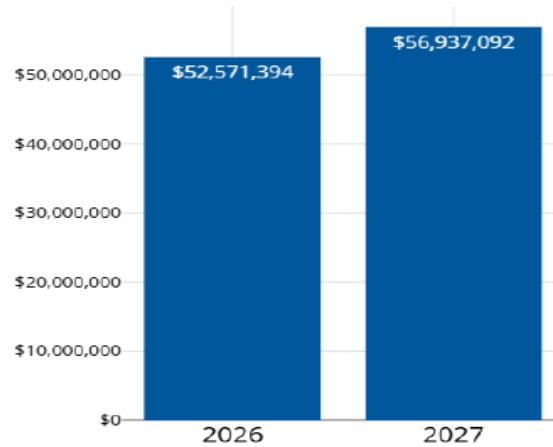
## Federal Revenue

**\$1,133,924**

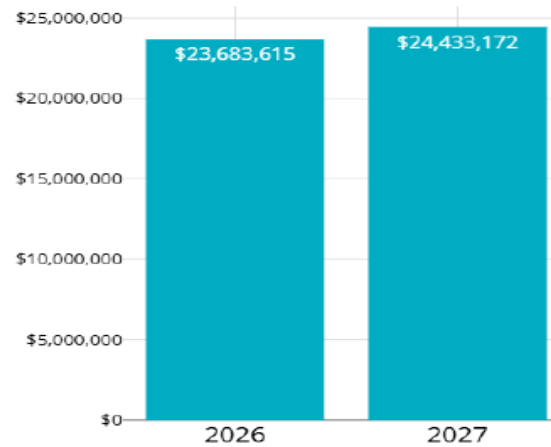
FY 2027 Budgeted

22.08% Change from Prior Year

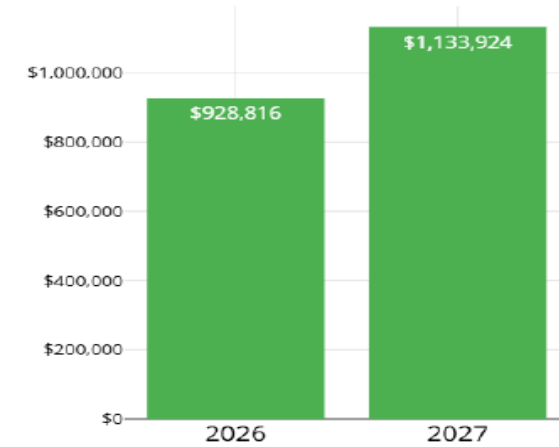
Local Revenue



State Revenue



Federal Revenue



# Budget Summary – Revenue Detail

	FY2025 Actuals	FY2026 Budget	FY2027 Budget	Percent Change	Dollar Change
<b>Local Revenue</b>					
Current Real Estate Taxes	\$35,016,792	\$36,433,269	\$39,701,853	8.97%	\$3,268,584
Current Act 511 Earned Income Taxes	\$8,993,822	\$9,114,300	\$9,567,793	4.98%	\$453,493
Current Act 511 Real Estate Transfer Taxes	\$1,487,004	\$1,425,863	\$1,487,004	4.29%	\$61,141
Delinquent Real Estate Taxes	\$1,139,842	\$1,157,736	\$1,173,829	1.39%	\$16,093
All Other Local Revenue	\$4,849,983	\$4,440,226	\$5,006,613	12.76%	\$566,387
<b>Total Local Revenue</b>	<b>\$51,487,443</b>	<b>\$52,571,394</b>	<b>\$56,937,092</b>	<b>8.30%</b>	<b>\$4,365,698</b>
<b>State Revenue</b>					
Basic Education Funding - Formula	\$10,211,950	\$10,212,058	\$10,344,215	1.29%	\$132,157
Special Education Funding	\$2,203,177	\$2,192,844	\$2,244,017	2.33%	\$51,173
Transportation	\$2,512,592	\$2,512,592	\$2,361,991	-5.99%	\$-150,601
State Share of Social Security and Medicare Taxes	\$909,711	\$1,047,395	\$1,106,530	5.65%	\$59,135
State Share of Retirement Contributions	\$4,325,631	\$4,647,770	\$4,853,019	4.42%	\$205,249
All Other State Revenue	\$4,187,307	\$3,070,956	\$3,523,400	14.73%	\$452,444
<b>Total State Revenue</b>	<b>\$24,350,369</b>	<b>\$23,683,615</b>	<b>\$24,433,172</b>	<b>3.16%</b>	<b>\$749,557</b>
<b>Federal Revenue</b>	<b>\$1,657,807</b>	<b>\$928,816</b>	<b>\$1,133,924</b>	<b>22.08%</b>	<b>\$205,108</b>
<b>Other Financing Sources</b>	<b>\$47,149</b>	<b>\$51,763</b>	<b>\$1,646</b>	<b>-96.82%</b>	<b>\$-50,117</b>
<b>Total Revenue</b>	<b>\$77,542,768</b>	<b>\$77,235,588</b>	<b>\$82,505,834</b>	<b>6.82%</b>	<b>\$5,270,246</b>

# Budget Summary - Expenditures

Salaries and Benefits

**\$48,720,549**

FY 2027 Budgeted

2.75% Change from Prior Year

Purchased Services

**\$20,584,491**

FY 2027 Budgeted

9.20% Change from Prior Year

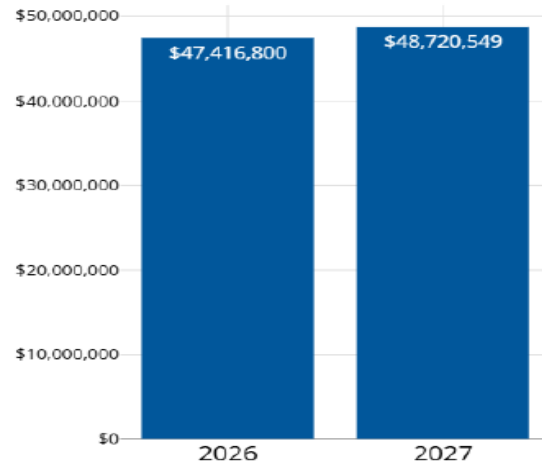
Supplies and Equipment

**\$4,355,555**

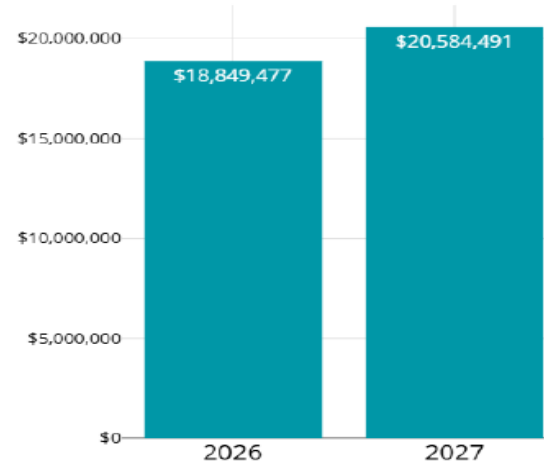
FY 2027 Budgeted

14.49% Change from Prior Year

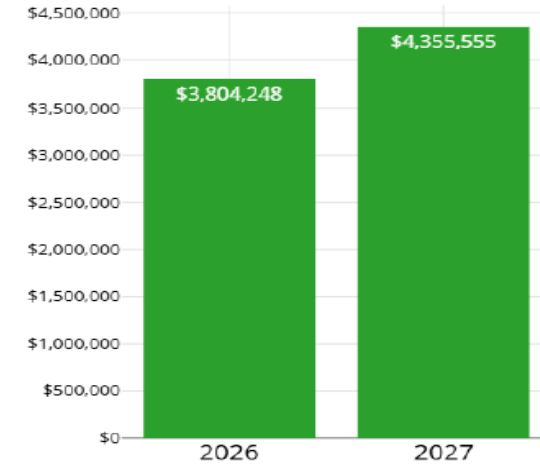
Salaries and Benefits



Purchased Services



Supplies and Equipment



# Budget Summary – Expenditure Detail

	FY2025 Actuals	FY2026 Budget	FY2027 Budget	Percent Change	Dollar Change
<b>Salaries and Benefits</b>					
Salaries	\$25,753,448	\$27,369,905	\$28,920,391	5.66%	\$1,550,486
Employee Benefits	\$17,659,875	\$20,046,895	\$19,800,158	-1.23%	\$-246,737
<b>Total Salaries and Benefits</b>	<b>\$43,413,323</b>	<b>\$47,416,800</b>	<b>\$48,720,549</b>	<b>2.75%</b>	<b>\$1,303,749</b>
<b>Purchased Services</b>					
Purchased Professional and Technical Services	\$6,642,336	\$6,115,477	\$6,885,655	12.59%	\$770,178
Purchased Property Services	\$780,599	\$814,109	\$780,512	-4.13%	\$-33,597
Other Purchased Services	\$13,179,991	\$11,919,891	\$12,918,324	8.38%	\$998,433
<b>Total Purchased Services</b>	<b>\$20,602,925</b>	<b>\$18,849,477</b>	<b>\$20,584,491</b>	<b>9.20%</b>	<b>\$1,735,014</b>
<b>Supplies and Equipment</b>					
Supplies	\$4,522,170	\$3,630,156	\$4,014,016	10.57%	\$383,860
Property	\$222,366	\$174,092	\$341,539	96.18%	\$167,447
<b>Total Supplies and Equipment</b>	<b>\$4,744,537</b>	<b>\$3,804,248</b>	<b>\$4,355,555</b>	<b>14.49%</b>	<b>\$551,307</b>
<b>Debt Service and Transfers</b>					
Other Objects	\$2,513,180	\$3,366,079	\$3,484,450	3.52%	\$118,371
Other Uses of Funds	\$6,497,931	\$5,778,242	\$6,280,000	8.68%	\$501,758
<b>Total Debt Service and Transfers</b>	<b>\$9,011,111</b>	<b>\$9,144,321</b>	<b>\$9,764,450</b>	<b>6.78%</b>	<b>\$620,129</b>
<b>Total Expenses</b>	<b>\$77,771,896</b>	<b>\$79,214,846</b>	<b>\$83,425,045</b>	<b>5.31%</b>	<b>\$4,210,199</b>

# Proposed Final – Tax Millage Impact

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

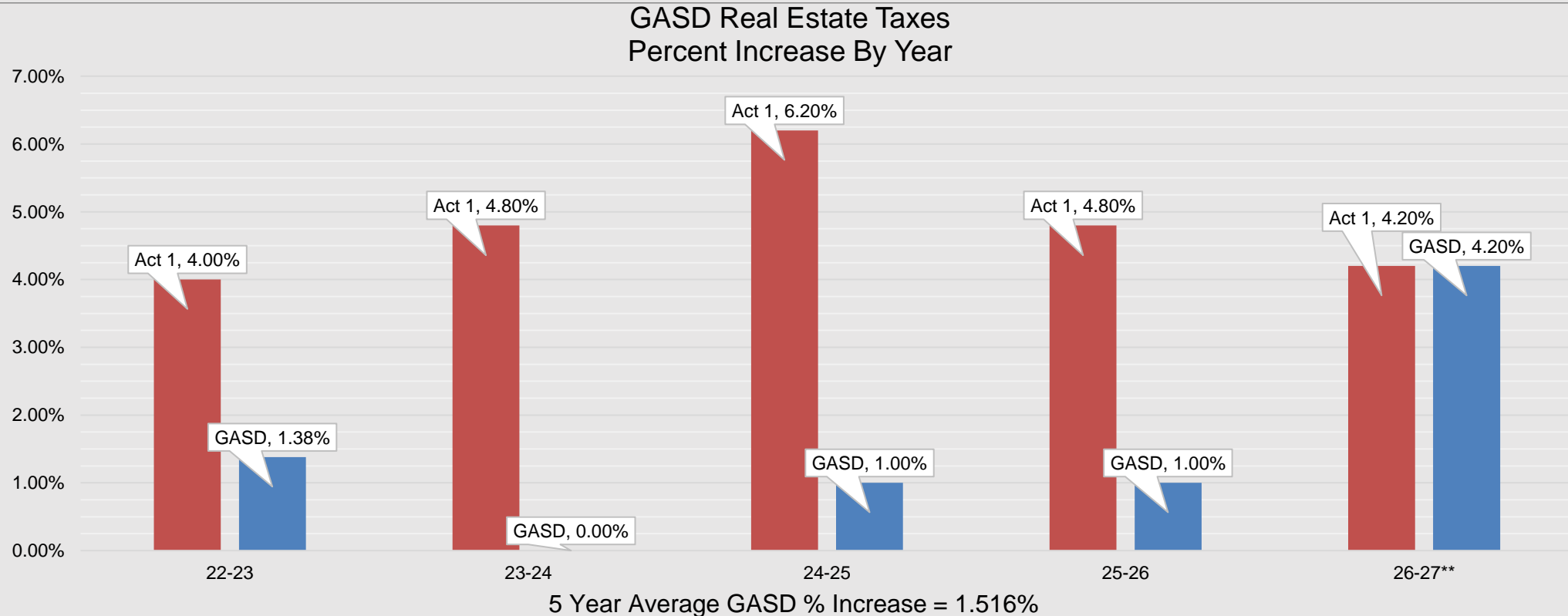
Annual Real Estate Tax Millage Increase				
(Note: The 2025-2026 Real Estate Tax Rate is 11.4851 mills)				
				Act 1 Index - GASD Proposed Final Budget
Market & Assessed Value	1.000%	2.000%	3.500%	4.200%
	0.1148	0.2297	0.4019	0.4823
\$50,000	\$5.74	\$11.49	\$20.10	\$24.12
100,000	11.48	22.97	40.19	48.23
150,000	17.22	34.46	60.29	72.35
200,000	22.96	45.94	80.38	96.46
250,000	28.70	57.43	100.48	120.58
280,319 *	32.18	64.39	112.66	135.20
300,000	34.44	68.91	120.57	144.69
350,000	40.18	80.40	140.67	168.81
400,000	45.92	91.88	160.76	192.92
450,000	51.66	103.37	180.86	217.04
500,000	57.40	114.85	200.95	241.15

\* 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 4.20% Increase	/ 1,000 =	Amount
Example - Increase:	\$ 280,319	x	0.4823	/ 1,000 =	\$135.20
Example - Total Tax:	\$ 280,319	x	11.9674	/ 1,000 =	\$3,354.69
Your Increase:	\$	x	0.4823	/ 1,000 =	\$
Your Total Tax:	\$	x	11.9674	/ 1,000 =	\$

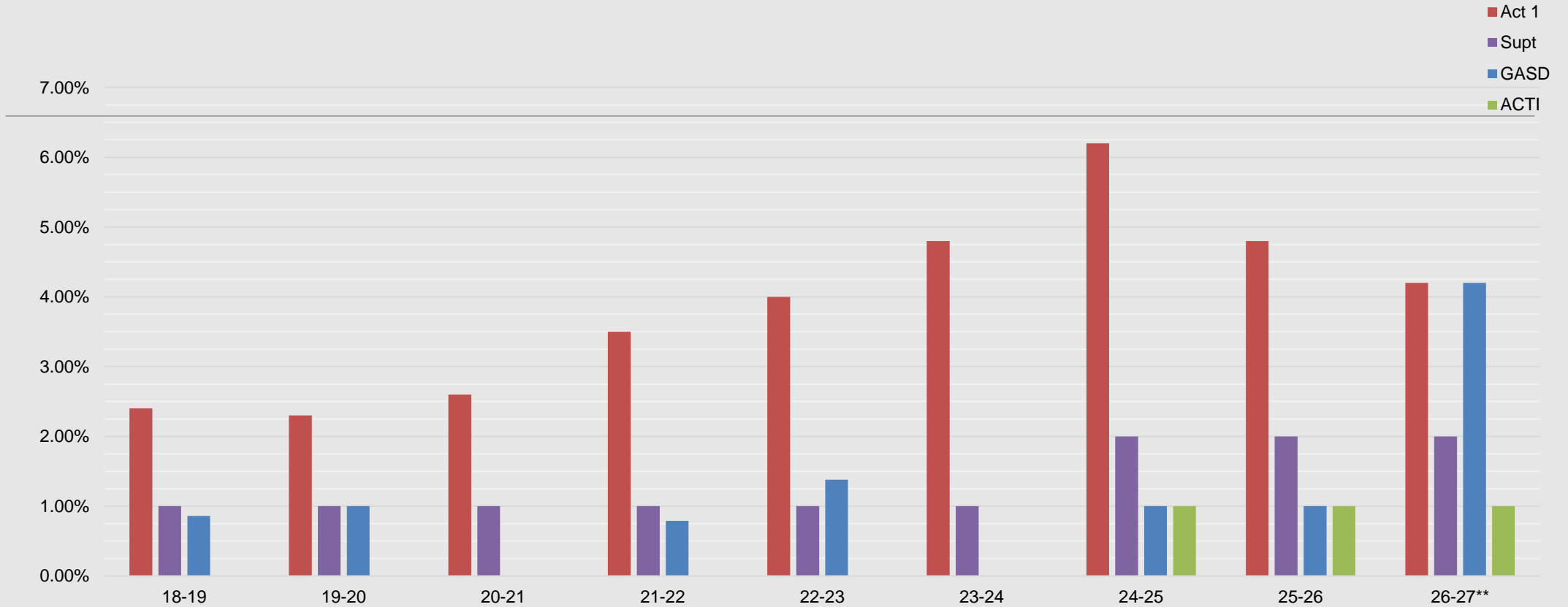
**Note:** For approved Homestead properties, the annual tax reduction due to gaming (slots) funds for 2026/27 is estimated to be \$258.30. The final approved amount will show as a reduction to your 2026/27 tax bill.

# Act 1 Index Percent Increase



\*\* - 26-27 represents the "**Proposed Final Budget**" millage with 4.2% increase, which may change prior to final budget.  
 notes: In 24-25, 25-26, & 26-27 1% of tax increase is for future ACT1 and not for GASD operations. The last County-wide reassessment year was 11-12. There was no tax increase for 13-14, 15-16, 20-21, & 23-24.

## GASD 1% for Operations Yearly Recommendation by Superintendent Percent Increase By Year

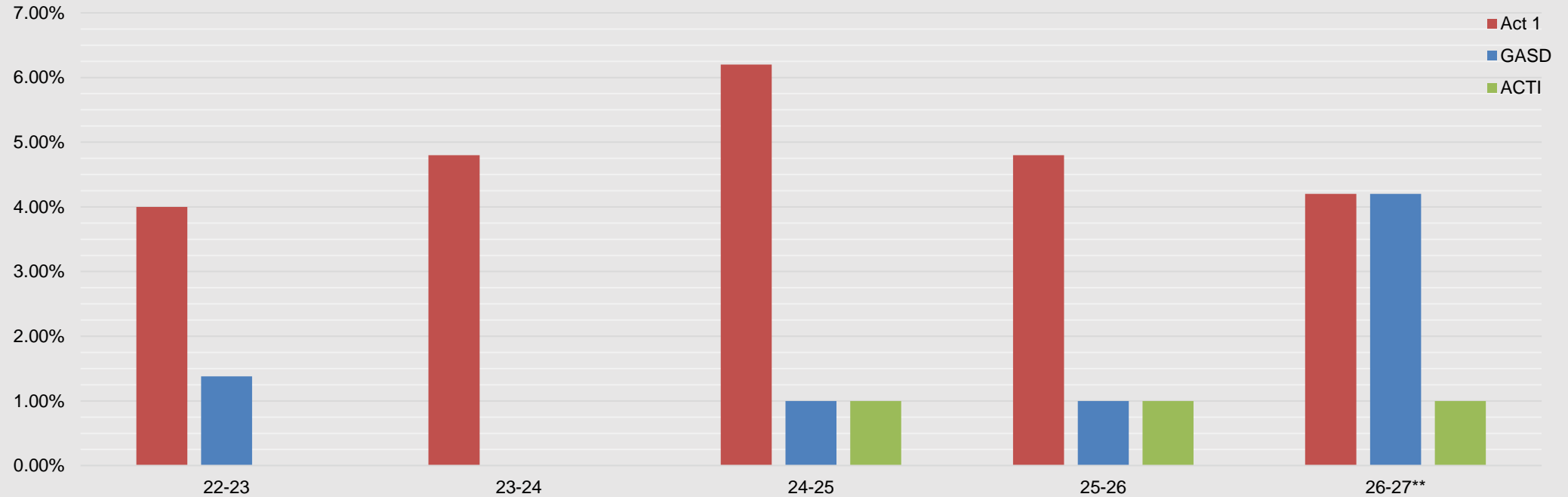


**\$6,270,075 Revenue Lost Cumulatively  
from 18-19 through 26-27 by not doing 1% for GASD Operations**

\*\* - 26-27 represents the "**Proposed Final Budget**" millage with 4.2% increase, which may change prior to final budget.

Notes: In 24-25, 25-26, & 26-27 1% of tax increase is for future ACTI and not for GASD operations. The last County-wide reassessment year was 11-12. There was no tax increase for 13-14, 15-16, 20-21, & 23-24.

## GASD Actual Tax Increase verses Using the Act 1 Index Limit Tax Increase Percent Increase By Year



**\$22,147,630 Revenue Lost Cumulatively**  
from 22-23 through 26-27 by not going to the Act 1 Index Tax Increase Limit

\*\* - 26-27 represents the "**Proposed Final Budget**" millage with 4.2% increase, which may change prior to final budget.  
Notes: In 24-25, 25-26, & 26-27 1% of tax increase is for future ACTI and not for GASD operations. The last County-wide reassessment year was 11-12. There was no tax increase for 13-14, 15-16, 20-21, & 23-24.

# Options 1 of 2

## Capital Improvement / Projects Plan

Presently the Budget has \$ 1M, the history is a 5YR average of the capital projects plan

Capital Improvement Plan for 26/27 calls for \$ 660,822

Deferring future projects– reduces the following items to total of 26/27 YR Cost @ \$ 499,907

001 Admin - LED Signs at Admin

005 Stadium – Grill & Grill Hood at Stadium Concession

811 HS – Repair Terrazzo Flooring as Needed

811 HS – LED Signs at the HS

Budget Presentation (Slide 5) indicates use of Assigned Capital Projects of \$ 948, 222

**Historically this was an area to impose cuts without affecting the classroom**

# Options 2 of 2

## **Change Unassigned Fund Balance Policy – reducing the 6% of Expenditures limitations**

Tax Options – Proposed Final for 30 day display is at 4.2% Increase, Max Index

District needs more than 1% designated for ACTI to cover all other increases

Administration recommends no lower than a minimum of 3.5% increase

As we near decisions for final budget, continue to see options?