

Gettysburg Area School District
 Summary of Major Budget Categories
 2026-2027 Proposed Final Budget
 April 20, 2026

2026-2027 Proposed Final Budget

Category	Description	Overall Mill Value:	Overall Mill Value:	Overall Mill Value:	Overall Mill Value:	Overall Mill Value:	4.20% Real Estate Tax Increase		
		\$3,057,863	\$3,172,220	\$3,312,521	\$3,316,437	\$3,317,500	Proposed Final Budget Change From		
		Actual	Budget	Budget Option	Budget Option	Proposed	Prior Year	%	% of Total
		2024-25	2025-26	2026-27	2026-27	Final Budget	2026-27		Proposed Budget
			1.00% RE Tx Incr.	1.00% RE Tx Incr.	3.50% RE Tx Incr.	2026-27	Change From		
						Includes			
						Includes			
						4.20% RE Tx Incr.			
Revenues									
6000	Local Sources	\$51,487,443 ⁽¹⁾	\$52,571,394 ⁽¹⁾	\$55,660,155 ⁽¹⁾	\$56,657,730 ⁽¹⁾	\$56,937,092 ⁽¹⁾	\$4,365,698	8.3%	68.00%
7000	State Sources	24,350,369 ⁽¹⁾	23,683,615 ⁽¹⁾	24,433,172 ⁽¹⁾	24,433,172 ⁽¹⁾	24,433,172 ⁽¹⁾	\$749,557	3.2%	29.18%
8000	Federal Sources	1,657,807	928,816	1,133,924	1,133,924	1,133,924	\$205,108	22.1%	1.35%
9000	Other Sources	47,149	51,763	1,646	1,646	1,646	(50,117)	-96.8%	0.00%
SUB-TOTAL REVENUES		77,542,768	77,235,588	81,228,897	82,226,472	82,505,834	5,270,246	6.8%	98.54%
0830	Use of Committed Funds-PSERS	\$0 ⁽²⁾	\$345,902	\$272,590	\$272,590	\$272,590	(\$73,312)	-21.2%	0.33%
0840	Use of Assigned Funds-Capital Projects	0	0	948,222 ⁽³⁾	948,222 ⁽³⁾	948,222 ⁽³⁾	\$948,222	N/A	1.13%
TOTAL REVENUES		\$77,542,768	\$77,581,490	\$82,449,709	\$83,447,284	\$83,726,646	\$6,145,156	7.9%	100.00%
Expenses									
100	Salaries and Wages	\$25,753,448	\$27,369,905	\$28,920,391	\$28,920,391	\$28,920,391	\$1,550,486	5.7%	34.67%
200	Employee Benefits	17,659,875	20,046,895	19,800,158	19,800,158	19,800,158	(\$246,737)	-1.2%	23.73%
Sub-Total 100 to 200 Objects		43,413,323	47,416,800	48,720,549	48,720,549	48,720,549	1,303,749	2.7%	58.40%
300	Purchased Professional Services	6,642,336	6,115,477	6,885,655	6,885,655	6,885,655	\$770,178	12.6%	8.25%
400	Purchased Property Services	780,599	814,109	780,512	780,512	780,512	(\$33,597)	-4.1%	0.94%
500	Other Purchased Services	13,179,991	11,919,891	12,918,324	12,918,324	12,918,324	\$998,433	8.4%	15.48%
600	Supplies	4,522,170	3,630,156	4,014,016	4,014,016	4,014,016	\$383,860	10.6%	4.81%
700	Property and Equipment	222,366	174,092	341,539	341,539	341,539	\$167,447	96.2%	0.41%
800	Other Objects	2,513,180	3,366,079	3,484,450	3,484,450	3,484,450	\$118,371	3.5%	4.18%
900	Other Financing Uses	6,497,931	5,778,242	6,280,000	6,280,000	6,280,000	\$501,758	8.7%	7.53%
Sub-Total 300 to 900 Objects		34,358,573	31,798,046	34,704,496	34,704,496	34,704,496	2,906,450	9.1%	41.60%
TOTAL EXPENSES		\$77,771,896	\$79,214,846	\$83,425,045	\$83,425,045	\$83,425,045	\$4,210,199	5.3%	100.00%
Increase/(Decrease) in Unassigned Fund Balance (UFB)									
General Fund - Actual		(229,128) ⁽²⁾							
General Fund - Per Budget			(1,633,356)	301,601 ⁽⁴⁾	301,601 ⁽⁴⁾	301,601 ⁽⁴⁾	1,934,957	118.5%	
Unreconciled Difference		0	0	(1,276,937)	(279,362)	0	0	0.0%	
(Rev. - Exp. - Inc./Dec.) in Fund Balance									
Inc./Dec. of UFB Value in 0% inc 26/27 Mills:		(0.0692)	(0.4931)	0.0910	0.0909	0.0909	0.5833	118.3%	
				(0.3855)	(0.0842)	0.0000	0.0000		
				(0.2944)	0.0067	0.0909	0.5833		
Real Estate Tax Millage Analysis:									
General Use	8.9190	9.0026	9.0804	9.3705	9.4517	0.4491	4.989%	78.979%	
Debt Svc	2.3327	2.2501	2.1838	2.1812	2.1805	(0.0696)	-3.093%	18.220%	
FIP	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.000%	0.000%	
ACTI Debt Svc	0.1197	0.2324	0.3357	0.3353	0.3352	0.1028	0.000%	2.801%	
Total	11.3714	11.4851	11.5999	11.8870	11.9674	0.4823	4.199%	100.000%	

**Act 1 Index Increase:
4.20% = 0.4823 mills**

⁽¹⁾ - 6111-Local Real Estate Tax is reduced by \$1,687,425 in 24/25, \$1,938,918 in 25/26, & \$1,938,918 in 26/27 which is budgeted under 7340-State Property Tax Reduction Allocation.
⁽²⁾ - Includes all increases/decreases in non-spendable, restricted, and committed fund balances. PSERS committed fund balance increased \$41,604.00.
⁽³⁾ - Balance at June 30, 2025 = \$1,234,367, if \$948,222 is used in 2026-2027 Budget the balance will be \$286,145.
⁽⁴⁾ - \$301,601 needed to raise the Unassigned Fund Balance to \$5,005,502 or 6% minimum Fund Balance Requirement.