

2026-2027 Budget Hearing & Review May 4, 2026

GETTYSBURG AREA SD



Our Timeline

BOARD ADOPTED BUDGET BY JUNE 1, 2026	
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	\$ 121,064
Supervisor of Special Education Goal 1 for Elementary & 1 for Secondary	\$ 168,208
AS, Life Skills, Learning Support – all required – 5 Para's Moved from IU Service to District	
Technology Department Classified Position, with Assistance in PIMS, Help Desk & Building Supports	\$ 112,058
Contractual Increases, Salary, Benefits (PSERS), Service Contracts, Transportation, Hardware/Software, Cameras	
3 rd year for ACTI	1.00%
Cost of inflation	

Additional Expense Change

Property & Vehicle Insurance Package	\$ 47,936
Substitute Teacher Service increase in rate as well as demand	\$ 300,000
Change over expected with PSBA's Board Doc's Agenda Manager	\$ 400
Changes expected for May 18th meeting :	
Federal Program Title I revenue decrease	\$ 66,000
Homestead Farmstead state allocations- In Friday 5/1/26	Decrease
Any update to assessment data provided by county	
Any changes to capital plan, general fund budget, and any other reductions	

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 between revenue & expenditures	-2,196,148	-1,198,573	-919,211
All scenarios have revenue less than expenses			
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

Committed		
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
Assigned		
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

		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.
Category	Description	Actual 2024-25			
Revenues					
6000	Local Sources	\$51,487,443 ⁽¹⁾	\$52,571,394 ⁽¹⁾	\$55,660,155 ⁽¹⁾	\$56,657,730 ⁽¹⁾
7000	State Sources	24,350,369 ⁽¹⁾	23,683,615 ⁽¹⁾	24,433,172 ⁽¹⁾	24,433,172 ⁽¹⁾
8000	Federal Sources	1,657,807	928,816	1,133,924	1,133,924
9000	Other Sources	47,149	51,763	1,646	1,646
SUB-TOTAL REVENUES		77,542,768	77,235,588	81,228,897	82,226,472
0830	Use of Committed Funds-PSERS	\$0 ⁽²⁾	\$345,902	\$272,590	\$272,590
0840	Use of Assigned Funds-Capital Projects	0	0	948,222 ⁽³⁾	948,222 ⁽³⁾
TOTAL REVENUES		\$77,542,768	\$77,581,490	\$82,449,709	\$83,447,284

Expenditure Summary

Expenses		Actual 2024-2025	Budget 2025-2026	<i>Budget 2026-2027</i>
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	43,413,323	47,416,800	48,720,549
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	34,358,573	31,798,046	34,704,496
	TOTAL EXPENSES	\$77,771,896	\$79,214,846	\$83,425,045
Increase/(Decrease) in Unassigned Fund Balance (UFB)				
	General Fund - Actual	(229,128) ⁽²⁾		
	General Fund - Per Budget		(1,633,356)	301,601 ⁽⁴⁾

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

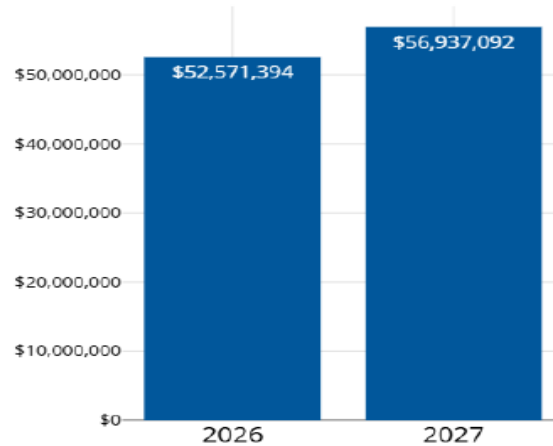
Federal Revenue

\$1,133,924

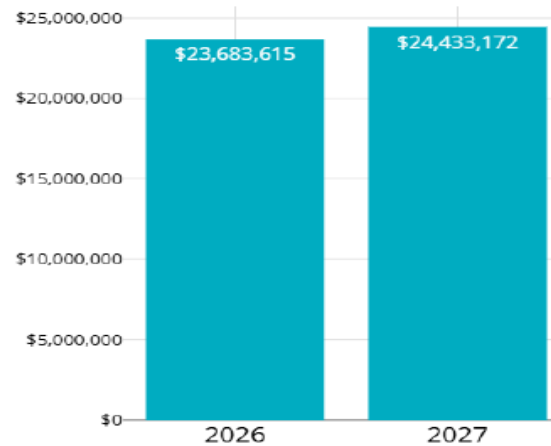
FY 2027 Budgeted

22.08% Change from Prior Year

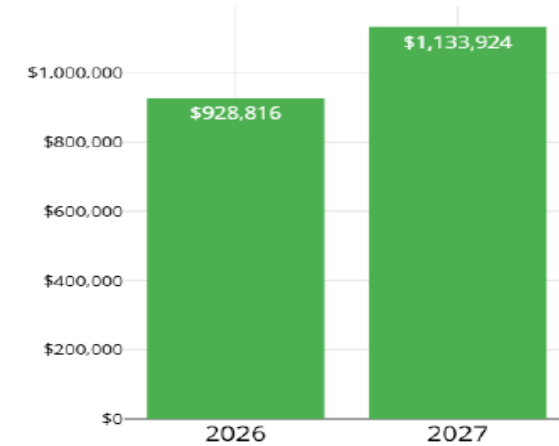
Local Revenue



State Revenue



Federal Revenue



Budget Summary – Revenue Detail

	FY2025 Actuals	FY2026 Budget	FY2027 Budget	Percent Change	Dollar Change
Local Revenue					
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
Total Local Revenue	\$51,487,443	\$52,571,394	\$56,937,092	8.30%	\$4,365,698
State Revenue					
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
Total State Revenue	\$24,350,369	\$23,683,615	\$24,433,172	3.16%	\$749,557
Federal Revenue	\$1,657,807	\$928,816	\$1,133,924	22.08%	\$205,108
Other Financing Sources	\$47,149	\$51,763	\$1,646	-96.82%	\$-50,117
Total Revenue	\$77,542,768	\$77,235,588	\$82,505,834	6.82%	\$5,270,246

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

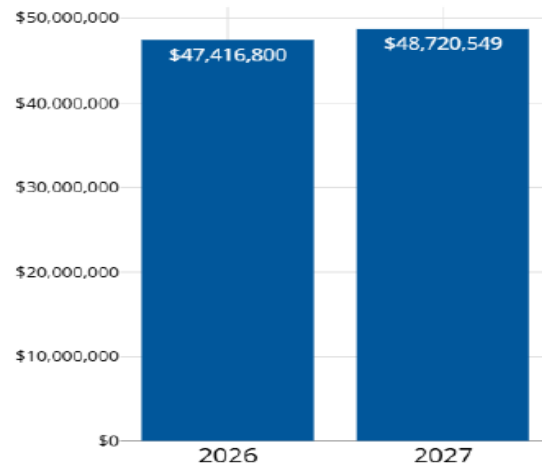
Supplies and Equipment

\$4,355,555

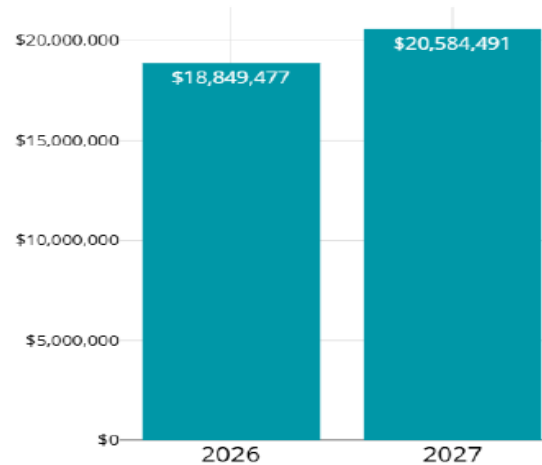
FY 2027 Budgeted

14.49% Change from Prior Year

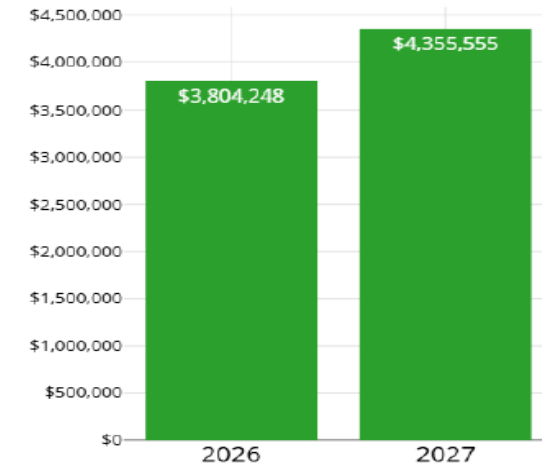
Salaries and Benefits



Purchased Services



Supplies and Equipment



Budget Summary – Expenditure Detail

	FY2025 Actuals	FY2026 Budget	FY2027 Budget	Percent Change	Dollar Change
Salaries and Benefits					
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
Total Salaries and Benefits	\$43,413,323	\$47,416,800	\$48,720,549	2.75%	\$1,303,749
Purchased Services					
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
Total Purchased Services	\$20,602,925	\$18,849,477	\$20,584,491	9.20%	\$1,735,014
Supplies and Equipment					
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
Total Supplies and Equipment	\$4,744,537	\$3,804,248	\$4,355,555	14.49%	\$551,307
Debt Service and Transfers					
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
Total Debt Service and Transfers	\$9,011,111	\$9,144,321	\$9,764,450	6.78%	\$620,129
Total Expenses	\$77,771,896	\$79,214,846	\$83,425,045	5.31%	\$4,210,199

Draft Final - Tax Millage Impact

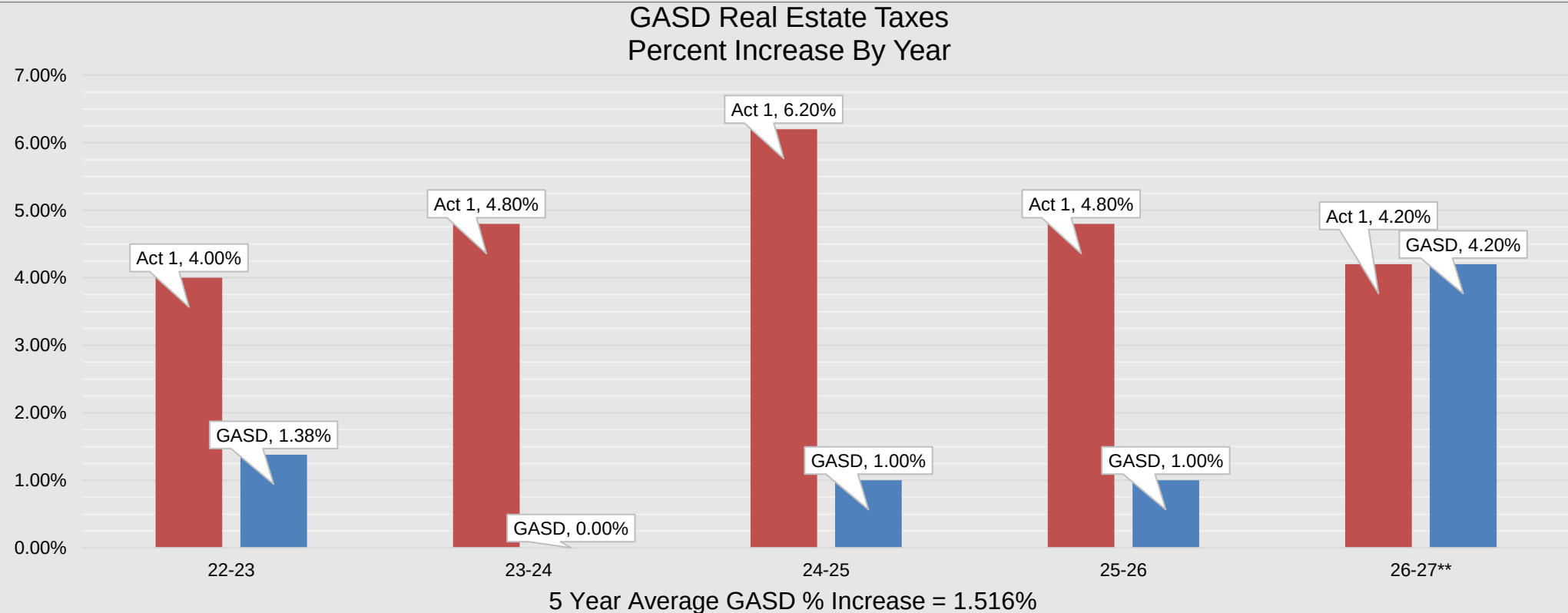
Market & Assessed Value	Annual Real Estate Tax Millage Increase			
	(Note: The 2025-2026 Real Estate Tax Rate is 11.4851 mills)			
				Act 1 Index - GASD Proposed Final Budget
	1.000%	2.000%	3.500%	4.200%
	0.1148	0.2297	0.4019	0.4823
\$50,000	\$5.74	\$11.49	\$20.10	\$24.12
100,000	11.48	22.97	40.19	48.23
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 = \$

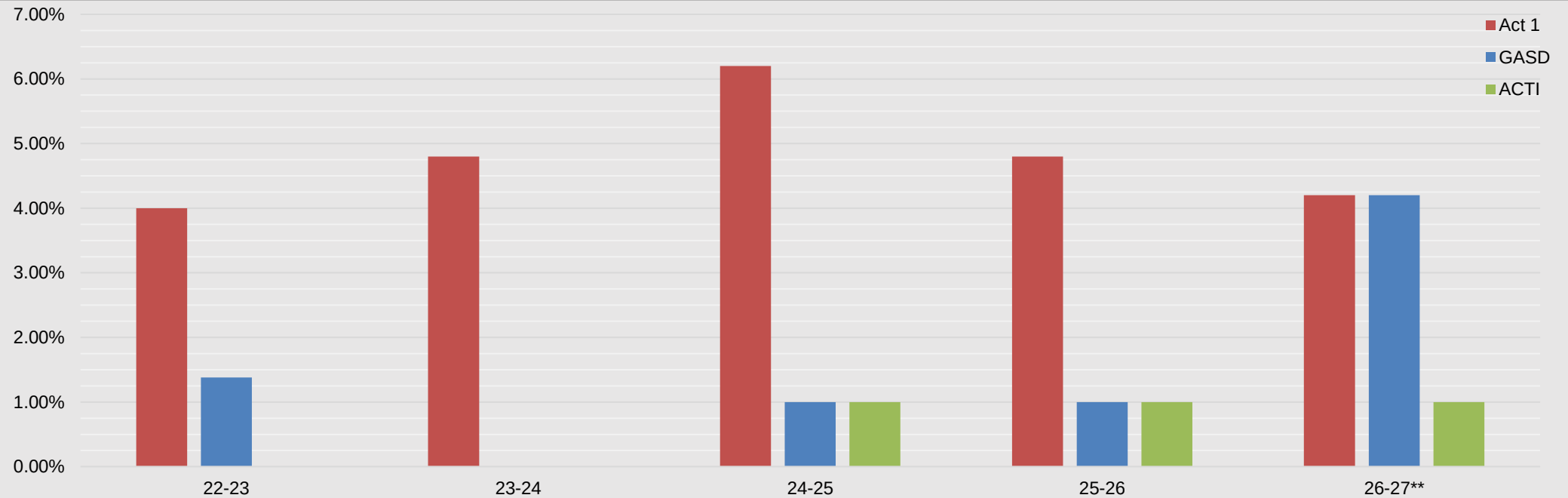
Note: For approved Homestead properties, the annual tax reduction due to gaming (slots) funds for 2026/27 is estimated to be \$258.14. The final approved amount will show as a reduction to your 2026/27 tax bill.

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 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.

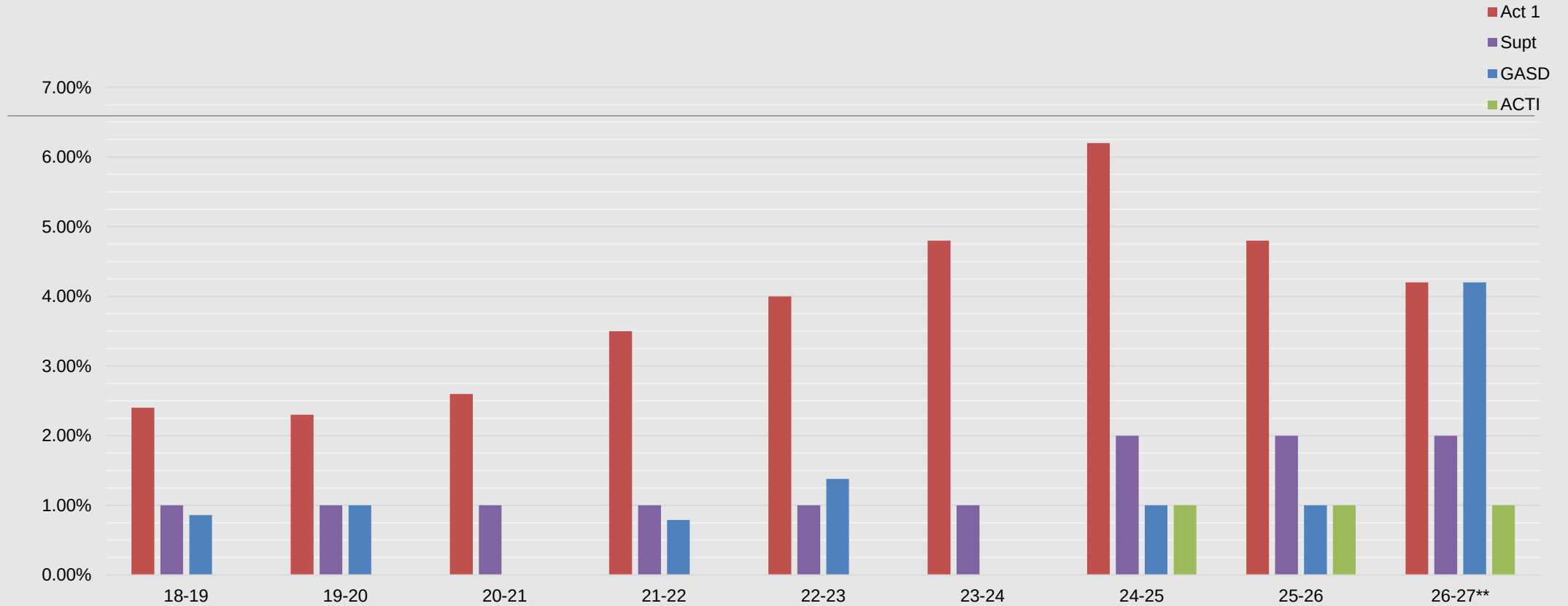
GASD Actual Tax Increase verses Using the Act 1 Index Limit Tax Increase Percent Increase By Year



\$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.

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

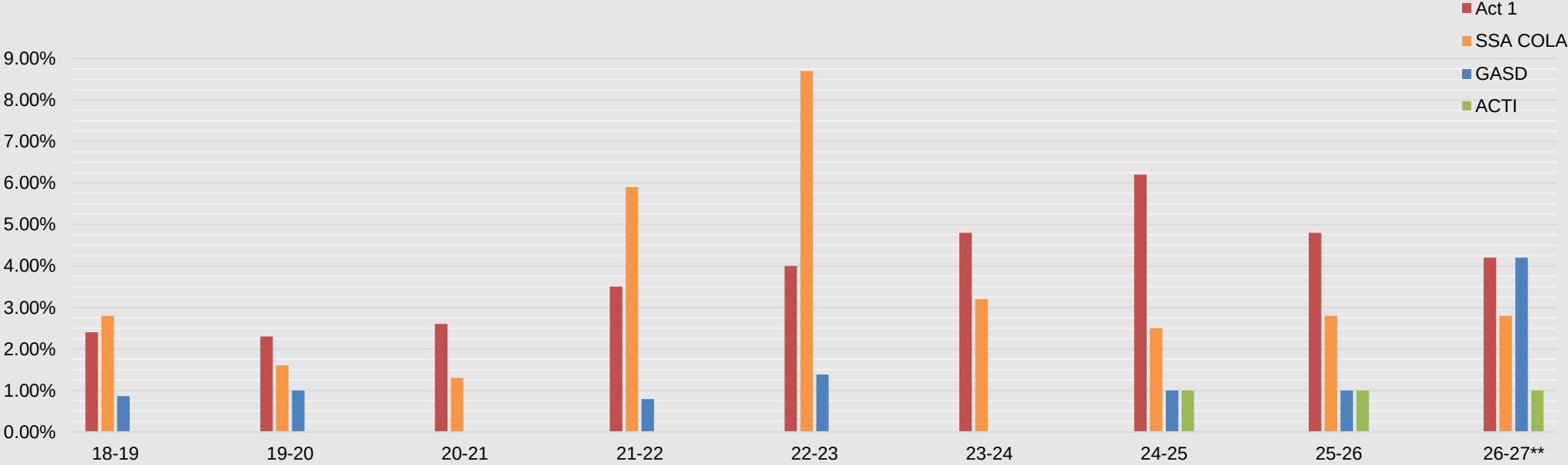


\$6,270,075 Revenue Lost Cumulatively
from 18-19 through 26-27 by not doing 1% for GASD Operations

** - 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 SSA Cola Increase
Percent Increase By Year



A cumulative loss Of \$159,994,068 IF COLA was an option

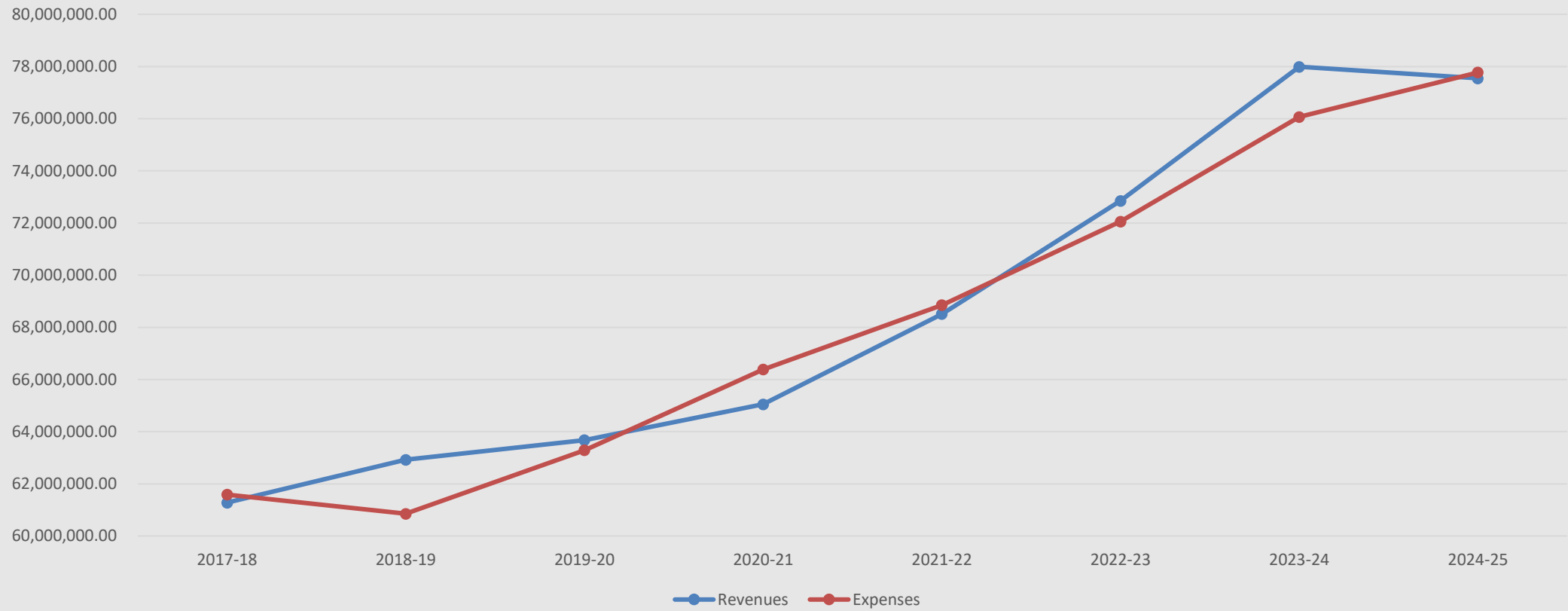
** - 26-27 represents the "Proposed Final Budget" millage with 4.2% increase, which may change prior to final budget.

Summary Percent Change & Average

	Actual	Actual		Actual		Actual		Actual		Actual		Actual		Actual		% fr PY
Description	2017-18	2018-19	% fr PY	2019-20	% fr PY	2020-21	% fr PY	2021-22	% fr PY	2022-23	% fr PY	2023-24	% fr PY	2024-25	% fr PY	AVERAGE
TOTAL REVENUES	\$61,276,756	\$62,924,604	2.69%	\$63,679,176	1.20%	\$65,050,653	2.15%	\$68,509,422	5.32%	\$72,849,202	6.33%	\$77,990,843	7.06%	\$77,542,768	-0.57%	3.45%
TOTAL EXPENSES	\$61,586,391	\$60,853,439	-1.19%	\$63,290,803	4.01%	\$66,383,010	4.89%	\$68,851,584	3.72%	\$72,057,281	4.66%	\$76,068,460	5.57%	\$77,771,896	2.24%	3.41%

Category	Description	2017-18		2018-19	% fr PY		2019-20	% fr PY		2020-21	% fr PY		2021-22	% fr PY		2022-23	% fr PY		2023-24	% fr PY		2024-25	% fr PY		AVERAGE
Unassigned Fund Balance		9,515,216		9,140,483	-3.94%		8,097,394	-11.41%		6,687,094	-17.42%		5,067,796	-24.22%		7,302,197	44.09%		6,386,246	-12.54%		4,703,901	-26.34%		-7.40%

Historical Revenue & Expense (Actual)



Fund Balance-CP Bond Fund

Restricted					
Capital Improvements		\$7,382,557		Fund 39	
Expenses Include: Arbitrage Payment to IRS					
• FIP James Gettys HVAC • FIP Lincoln HVAC • FIP JG & LE Roof Replacement • FIP Planning HVAC Administration • CIP HS Sewer Pump • CIP HS Greenhouse Renovation • CIP Window Replacement at FT • CIP Planning for Team Room • CIP Fence Replacement at Lincoln • CIP Baseball path • Video Scoreboard & Portable Play Clocks					
Bond 2020			Bond 2022		
Funds as of March 30, 2026		\$ 677,674.91	Funds as of March 30, 2026		\$3,284,280.82

Capital Plan

DRAFT				
03-16-2026 - School Board ACTION Mtg				
Gettysburg Area School District - Capital Improvement Program 5 Year Plan Items: 2026 - 2027 through 2030 - 2031				
Rev: 02/24/2026				
Note: All budget estimates are adjusted for inflation				
Building	Category	Projected Year	Project Description	Budget Estimate
5 Year Capital Plan:				
000 District	Envelope	2026 - 2027	Building Envelope Repair	38,405
000 District	Finishes	2026 - 2027	Building Finish Repair and Replace	35,560
000 District	Safety/Security	2026 - 2027	Property/Building Safety and Security Upgrades/Enhancements	42,672
001 Admin	Other	2026 - 2027	LED Signs at Admin	40,000
005 Stadium	Other	2026 - 2027	Grill and Grill Hood at Concession Stand	50,000
511 Middle School	Paving	2026 - 2027	Parking Lot Seal Coat and Striping (includes Lincoln)	46,675
511 Middle School	Life Safety	2026 - 2027	Magnetic Door Hold Open Device Installation	50,000
811 High School	Flooring	2026 - 2027	Repair Terrazzo Flooring as Needed	27,510
811 High School	Flooring	2026 - 2027	Indoor Running Track - Resurface FY26-27	90,000
811 High School	Life Safety	2026 - 2027	Magnetic Door Hold Open Device Installation	50,000
811 High School	Other	2026 - 2027	LED Signs at High School	40,000
811 High School	Mech. Elec. Plumbing	2026 - 2027	High School Sewage Pump Station Backup Generator	150,000
2026 - 2027 Total				660,822

Capital Improvement Plan

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

Fund Balance-CP Reserve Fund

Restricted		
Capital Improvements	\$11,073,630	Fund 32

Expenses include items such as :

- Technology Infrastructure plan
- Copier Replacement plan
- Instructional (ITRP) & administrative technology replacement plan (ATRP)
- CIP 5 yr plan which includes items such as Roofing, Mechanical, Flooring, Paving, Fleet (maint & mowers), 5 yr energy, other, and misc building and grounds category
- FIP – Unspecified future larger scale projects

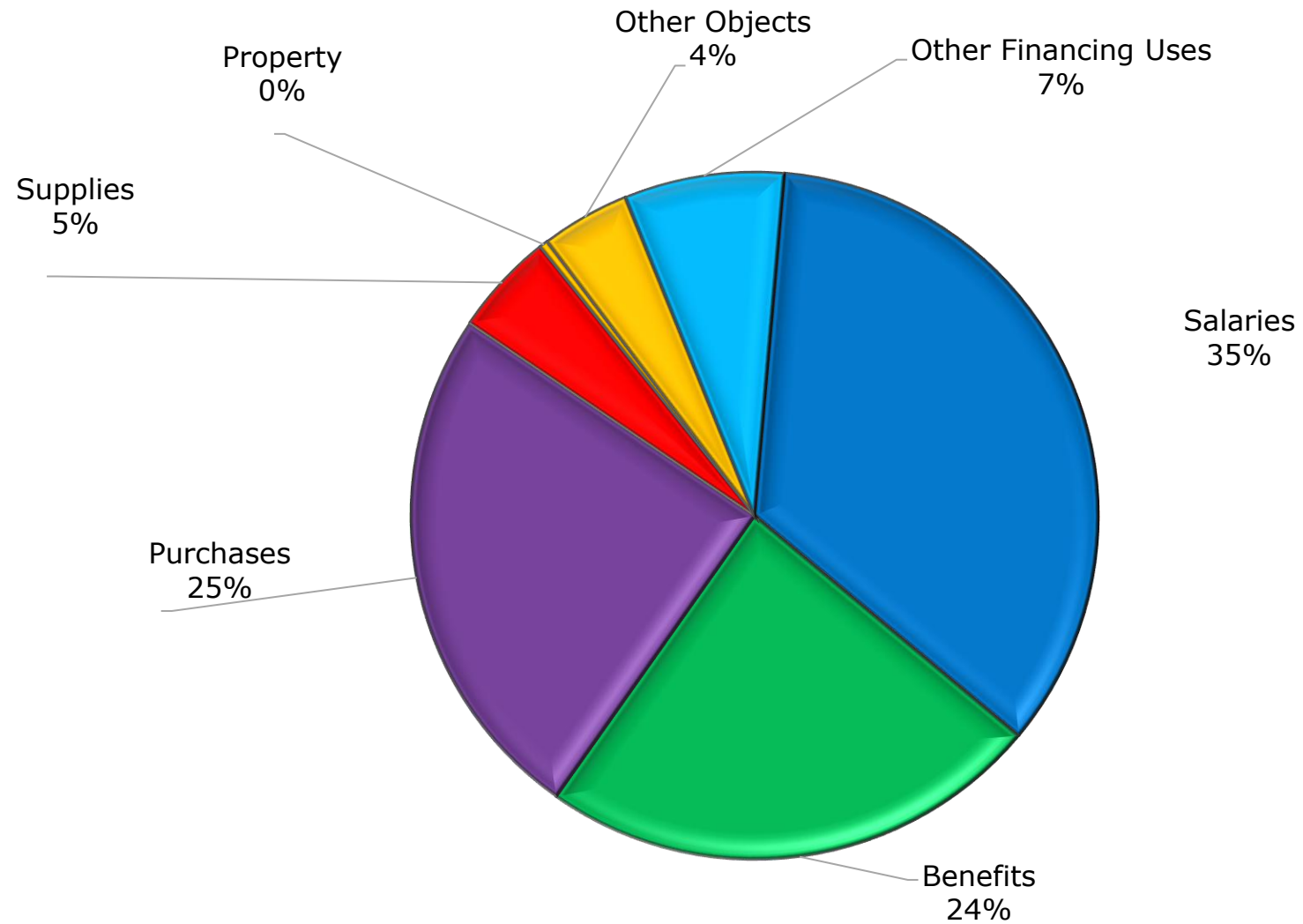
Funds available at March 30, 2026

\$11,154,828.72

Unfunded Mandates

New Legislation Changes:	Considered Underfunded	Considered Underfunded
Cursive Writing	Basic Ed	Special Ed
Charter Schools	Transportation	Non Pubs & Charter Schools Transportation
Requirements of Cash at Events	Section 1305/1306, Tuition for Orphan and Children placed in private homes	PA Smart STEM
Structured Literacy Act	Prison Education	Migratory Children
Keystone or AP Testing	Rental Reimbursement (Former PlanCon)	Vocational Ed
Cyber Residency Verification Act 47	Driver Education	Ready to Learn Adequacy Grant
Anticipated Cell Phone Ban	Safe Schools, Act 44 Requirements	School Mental Health & Security Grants
	Health Services/Medical Dental Support for Students, Act 25 (SHARRS reporting)	Feminine Hygiene Products
	Homebound	Tutoring
	Pre-K Services	FICA & PSERS subsidy, 48% rate > the burden on local property tax
	Act 80 requirements to verify & certify resident addresses	

BUDGETED EXPENDITURES BY OBJECT



Salaries

	ACTUAL EXPENDITURES			BUDGET	TENTATIVE	\$	%
	2023	2024	2025	2026	2027	CHANGE	CHANGE
SALARIES							
Official / Administrative	\$2,628,988	\$2,493,564	\$2,650,770	\$2,696,733	\$2,890,345	\$193,612	7.2%
Professional - Educational	\$17,870,424	\$17,762,031	\$18,216,286	\$19,340,014	\$20,484,166	\$1,144,152	5.9%
Professional - Other	\$473,103	\$493,579	\$514,809	\$570,446	\$571,066	\$620	0.1%
Technical	\$351,203	\$309,017	\$359,952	\$370,328	\$445,609	\$75,281	20.3%
Office / Clerical	\$1,066,597	\$1,046,808	\$1,150,759	\$1,179,019	\$1,232,134	\$53,115	4.5%
Crafts and Trades	\$244,582	\$229,252	\$260,708	\$271,691	\$290,858	\$19,167	7.1%
Operative and Laborer	\$1,721,100	\$1,759,085	\$1,816,380	\$2,057,081	\$2,046,893	(\$10,188)	-0.5%
Service Work	\$109,224	\$161,198	\$194,638	\$211,562	\$219,184	\$7,622	3.6%
Instructional Assistant	\$500,557	\$560,745	\$589,147	\$673,031	\$740,136	\$67,105	10.0%
TOTAL SALARIES	\$24,965,777	\$24,815,279	\$25,753,448	\$27,369,905	\$28,920,391	\$1,550,486	5.7%

Benefits

	ACTUAL EXPENDITURES			BUDGET	TENTATIVE	\$	%
	2023	2024	2025	2026	2027	CHANGE	CHANGE
BENEFITS							
Insurance - Contracted Provider	\$9,920	\$9,429	\$9,696	\$9,736	\$10,238	\$502	5.2%
Social Security Contributions	\$1,813,998	\$1,798,129	\$1,858,527	\$2,094,853	\$2,213,061	\$118,208	5.6%
Retirement Contributions	\$8,761,248	\$8,389,575	\$8,629,378	\$9,295,824	\$9,706,039	\$410,215	4.4%
Tuition Reimbursement	\$155,785	\$181,710	\$165,748	\$150,000	\$160,100	\$10,100	6.7%
Unemployment Compensation	(\$389)	\$0	\$0	\$10,200	\$5,100	(\$5,100)	-50.0%
Workers' Compensation	\$62,820	\$87,517	\$71,479	\$102,005	\$142,105	\$40,100	39.3%
Group Insurance - Self Insurance	\$6,499,192	\$6,421,458	\$6,027,429	\$7,514,801	\$6,871,723	(\$643,078)	-8.6%
Other Post Employment Benefits	\$24,994	\$43,234	\$49,037	\$0	\$0	\$0	
Other Current Employee Benefits	\$959,351	\$1,056,865	\$848,582	\$869,476	\$691,792	(\$177,684)	-20.4%
TOTAL BENEFITS	\$18,286,920	\$17,987,916	\$17,659,875	\$20,046,895	\$19,800,158	(\$246,737)	-1.2%

Other Expenses

		ACTUAL EXPENDITURES			BUDGET	TENTATIVE	\$	%
		2023	2024	2025	2026	2027	CHANGE	CHANGE
OBJ	OTHER EXPENDITURES							
300	Professional and Technical Services	\$5,744,456	\$6,308,871	\$6,642,336	\$6,115,477	\$6,885,655	\$770,178	12.6%
400	Purchased Property Services	\$697,568	\$714,818	\$780,599	\$814,109	\$780,512	(\$33,597)	-4.1%
500	Other Purchased Services	\$10,229,597	\$11,062,424	\$13,179,991	\$11,919,891	\$12,918,324	\$998,433	8.4%
600	Supplies	\$3,818,579	\$4,520,370	\$4,522,170	\$3,630,156	\$4,014,016	\$383,860	10.6%
700	Property	\$338,094	\$2,746,593	\$222,366	\$174,092	\$341,539	\$167,447	96.2%
800	Other Objects	\$2,687,122	\$2,697,877	\$2,513,180	\$3,366,079	\$3,484,450	\$118,371	3.5%
900	Other Financing Uses	\$5,289,168	\$5,214,311	\$6,497,931	\$5,778,242	\$6,280,000	\$501,758	8.7%
TOTAL OTHER EXPENDITURES		\$28,804,583	\$33,265,266	\$34,358,573	\$31,798,046	\$34,704,496	\$2,906,450	9.1%
TOTAL EXPENDITURES		\$72,057,281	\$76,068,460	\$77,771,896	\$79,214,846	\$83,425,045	\$4,210,199	5.3%

Tuition & Charters

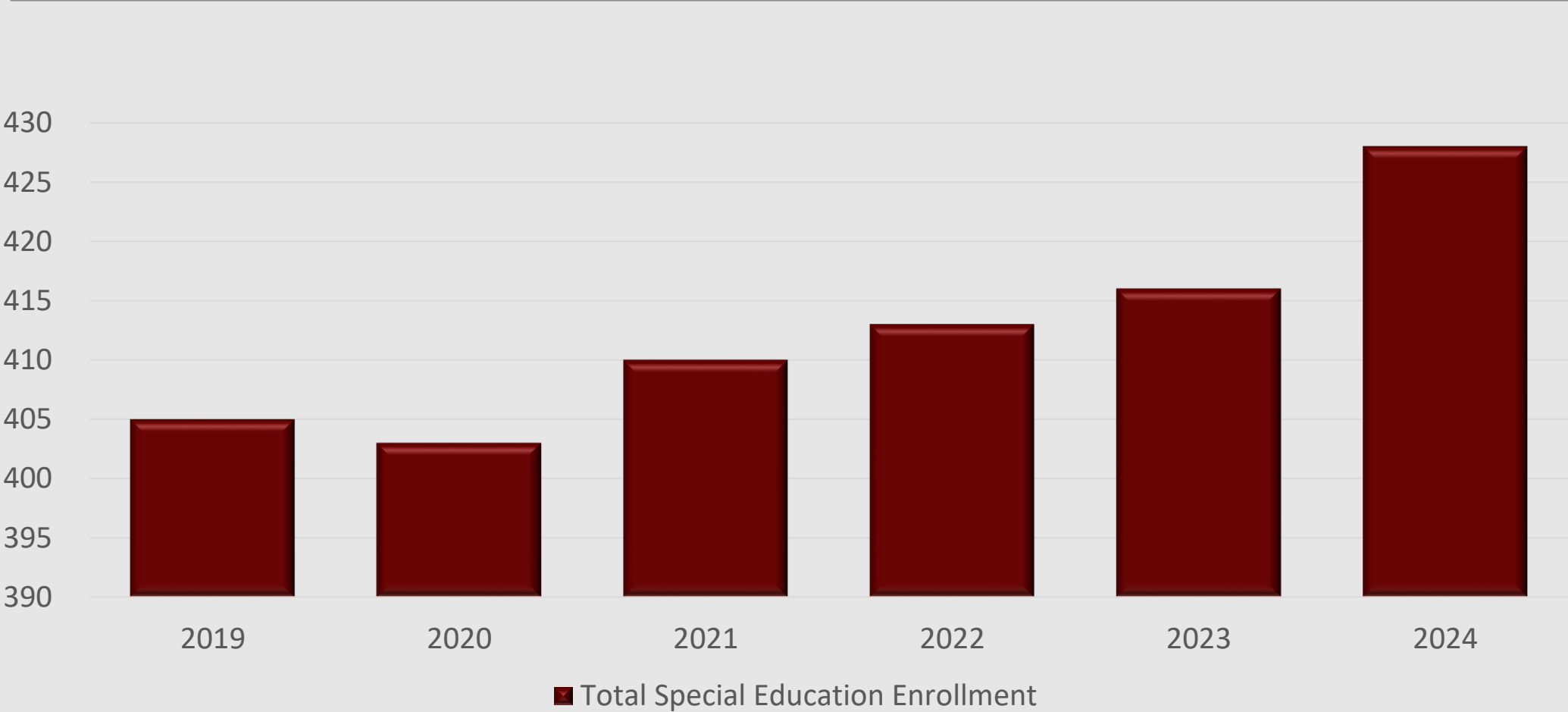
Account	Description	23 Actual	24 Actual	25 Actual	26 Original	27 Request
561	Tuition-PA LEAs	280,118.02	183,269.85	329,514.62	225,594.00	189,244.00
562	Tuition-Charter	4,637,229.58	4,908,624.99	5,596,330.96	4,961,666.00	5,256,977.00
564	Tuition-VoTech	316,958.00	387,651.00	420,824.00	451,517.00	523,203.00
567	Tuition - APS	0.00	0.00	0.00	10,000.00	0.00
568	Tuition-PRRI/APS	3,058.43	0.00	20,748.00	0.00	20,660.00
569	Oth Tuition/River Rock	702,577.91	757,558.06	1,893,523.93	958,838.00	1,430,349.00

Tuition – PA LEA's	Tuition – PA LEA's	Charters Jan 329 (257/72)	Charters
Adams County Districts	Central Dauphin	Agora Cyber	PA Leadership
Montour SD	Fairmount Behavioral Health	Achievement House Cyber	PA Virtual
Chester County IU		Commonwealth Charter	Pennwood Cyber
Harborcreek Youth SVS		Insight PA Cyber	Reach Cyber
Salisbury TWP SD		Gettysburg Montessori	VIDA
York Adams Academy		PA Cyber	
Capital Area IU		Pa Distance Learn	

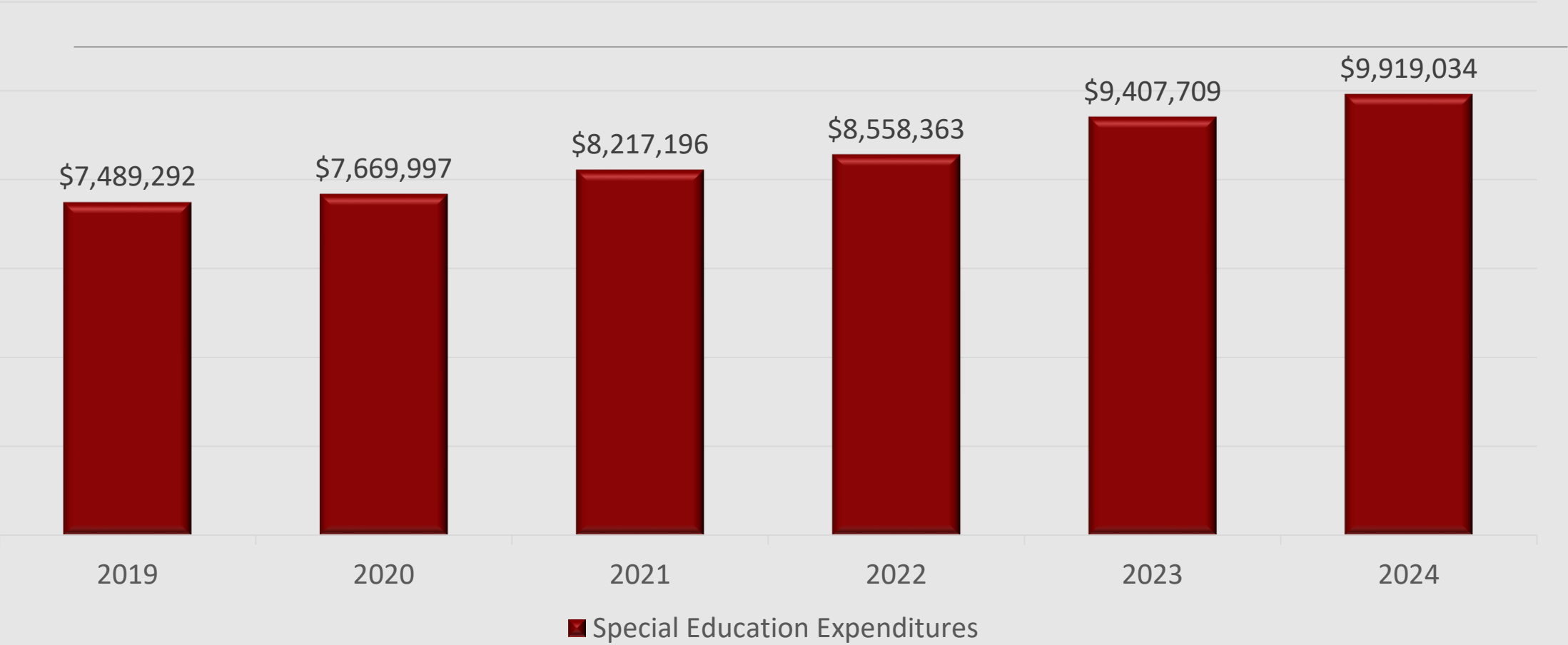
Special Education

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

Board Control

Major Object 600

Account	Description	23 Actual	24 Actual	25 Actual	26 Original	27 Request
611	Gen Supplies	779,392.19	801,050.49	881,191.11	776,692.00	822,081.00
613	Uniforms	52,927.42	127,101.59	44,297.16	45,492.00	39,800.00
615	Fundraising Supplies	38,171.47	60,713.25	58,675.16	35,450.00	53,222.00
621	Natural Gas	340,497.28	401,338.85	413,126.48	405,324.00	415,122.00
622	Electricity	594,163.90	646,783.87	864,353.11	667,187.00	736,614.00
623	Propane	517.62	321.38	134.56	213.00	181.00
624	Fuel Oil	0.00	54.24	0.00	0.00	0.00
626	Gasoline	19,092.25	17,567.56	17,216.58	19,431.00	17,414.00
627	Diesel Fuel	4,621.31	5,765.03	3,346.21	352.00	380.00
635	Meals/Refreshments	15,707.36	21,401.46	21,557.89	13,534.00	17,070.00
641	Published Matls	252,361.80	536,288.58	191,727.33	192,550.00	157,345.00
656	Tech Hdwe & Supplies	809,863.96	374,497.02	588,160.44	446,220.00	650,718.00
658	Tech SW & Support	911,262.15	1,527,487.06	1,438,384.40	1,027,711.00	1,104,069.00
Major Object 600 Totals		3,818,578.71	4,520,370.38	4,522,170.43	3,630,156.00	4,014,016.00

Slide 25 indicates 5% of supplies **Board Control < 3%** - Directly Impacts Classroom

Board Control

Budget with \$1M to the Capital Plan

Account	Description	23 Actual	24 Actual	25 Actual	26 Original	27 Request
932	Tfrs-Cap Reserve	1,089,168.00	659,311.00	1,662,931.00	708,242.00	1,040,000.00

Discussion Items

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

Capital Improvement Plan, Assignment of fund balance

Board Directives

Tax Options – Adopted Proposed Final displayed at 4.2% Increase, Max Index
– Final Tax rate to be determined.