

2026-2027 Budget Review May 18, 2026

GETTYSBURG AREA SD



Our Timeline

BOARD ADOPTED BUDGET BY JUNE 1, 2026	
May 18, 2026	Budget review
June 1, 2026	Action/Final Budget Approval, Tax Rates & Fund Balance

Budget Change

Changes : May 18 th	
Federal Program Title I revenue decrease	\$ 66,167
Decrease in Use of Capital Project Assigned Funds	\$500,000
Homestead Farmstead state allocations- In Friday 5/1/26, Decrease	\$1,239
Any update to assessment data provided by county, Decrease	\$27,931
Decrease in Property, Liability, Fleet Coverage	\$119,260
Decrease HS ES, Software Curriculum	\$13,000
Change to capital plan, Decrease	\$500,000

Summary of Revenue

2026-2027 DRAFT Final Budget May 14, 2026		2026-2027 DRAFT Final Budget												
		Overall Mill Value: \$3,057,863		Overall Mill Value: \$3,172,220		Overall Mill Value: \$3,313,261		Overall Mill Value: \$3,314,183		Overall Mill Value: \$3,315,246				
		Actual 2024-25 Includes 1.00% RE Tx Incr. (GASD 0.00% & ACTI 1.00%)		Budget 2025-26 Includes 1.00% RE Tx Incr. (GASD 0.00% & ACTI 1.00%)		DRAFT Budget Option 2026-27 Includes 2.9% RE Tx Incr. (GASD 1.90% & ACTI 1.00%)		DRAFT Final Budget 2026-27 Includes 3.50% RE Tx Incr. (GASD 2.50% & ACTI 1.00%)		DRAFT Budget Option 2026-27 Includes 4.20% RE Tx Incr. (GASD 3.20% & ACTI 1.00%)		3.50% Real Estate Tax Increase		
Category	Description											DRAFT Final Budget Change From Prior Year		% of Total Proposed Budget
Revenues												\$	%	
6000	Local Sources	\$51,487,443	⁽¹⁾	\$52,571,394	⁽¹⁾	\$56,391,694	⁽¹⁾	\$56,630,935	⁽¹⁾	\$56,910,109	⁽¹⁾	\$4,059,541	7.7%	68.35%
7000	State Sources	24,350,369	⁽¹⁾	23,683,615	⁽¹⁾	24,431,933	⁽¹⁾	24,431,933	⁽¹⁾	24,431,933	⁽¹⁾	\$748,318	3.2%	29.49%
8000	Federal Sources	1,657,807		928,816		1,067,757		1,067,757		1,067,757		\$138,941	15.0%	1.29%
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		81,893,030		82,132,271		82,411,445		4,896,683	6.3%	99.13%
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		448,222	⁽³⁾	448,222	⁽³⁾	448,222	⁽³⁾	\$448,222	N/A	0.54%
TOTAL REVENUES		\$77,542,768		\$77,581,490		\$82,613,842		\$82,853,083		\$83,132,257		\$5,271,593	6.8%	100.00%

Summary of Expense

Summary of Major Budget Categories										
		Actual 2024-25	Budget 2025-26	DRAFT Budget Option 2026-27	DRAFT Final Budget 2026-27	DRAFT Budget Option 2026-27				
		Includes	Includes	Includes	Includes	Includes				
		1.00% RE Tx Incr. (GASD 0.00% & ACTI 1.00%)	1.00% RE Tx Incr. (GASD 0.00% & ACTI 1.00%)	2.9% RE Tx Incr. (GASD 1.90% & ACTI 1.00%)	3.50% RE Tx Incr. (GASD 2.50% & ACTI 1.00%)	4.20% RE Tx Incr. (GASD 3.20% & ACTI 1.00%)				
Category	Description									
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%	34.93%	
200	Employee Benefits	17,659,875	20,046,895	19,800,158	19,800,158	19,800,158	(\$246,737)	-1.2%	23.92%	
	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%	58.85%	
300	Purchased Professional Services	6,642,336	6,115,477	6,885,655	6,885,655	6,885,655	\$770,178	12.6%	8.32%	
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	12,799,064	12,799,064	12,799,064	\$879,173	7.4%	15.46%	
600	Supplies	4,522,170	3,630,156	4,001,016	4,001,016	4,001,016	\$370,860	10.2%	4.83%	
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%	4.21%	
900	Other Financing Uses	6,497,931	5,778,242	5,780,000	5,780,000	5,780,000	\$1,758	0.0%	6.98%	
	Sub-Total 300 to 900 Objects	34,358,573	31,798,046	34,072,236	34,072,236	34,072,236	2,274,190	7.2%	41.15%	
	TOTAL EXPENSES	\$77,771,896	\$79,214,846	\$82,792,785	\$82,792,785	\$82,792,785	\$3,577,939	4.5%	100.00%	
Increase/(Decrease) in Unassigned Fund Balance (UFB)										
	General Fund - Actual	(229,128) ⁽²⁾								
	General Fund - Per Budget		(1,633,356)	263,666 ⁽⁴⁾	263,666 ⁽⁴⁾	263,666 ⁽⁴⁾	1,897,022	116.1%		
	Unreconciled Difference	0	0	(442,609)	(203,368)	75,806	(203,368)	0.0%		

2.8%

		Preliminary DRAFT Budget 2026-27 Includes 2.80% RE Tx Incr. (GASD 1.80% & ACTI 1.00%)	Expenses		
Category	Description				
Revenues			100	Salaries and Wages	\$28,920,391
6000	Local Sources	\$56,351,762 ⁽¹⁾	200	Employee Benefits	19,800,158
7000	State Sources	24,431,933 ⁽¹⁾		Sub-Total 100 to 200 Objects	48,720,549
8000	Federal Sources	1,067,757	300	Purchased Professional Services	6,885,655
9000	Other Sources	1,646	400	Purchased Property Services	780,512
			500	Other Purchased Services	12,799,064
			600	Supplies	4,001,016
			700	Property and Equipment	341,539
			800	Other Objects	3,484,450
			900	Other Financing Uses	5,780,000
				Sub-Total 300 to 900 Objects	34,072,236
	SUB-TOTAL REVENUES	81,853,098		TOTAL EXPENSES	\$82,792,785
0830	Use of Committed Funds-PSERS	\$272,590	Increase/(Decrease) in Unassigned Fund Balance (UFB)		
0840	Use of Assigned Funds-Capital Projects	448,222 ⁽³⁾		General Fund - Actual	
				General Fund - Per Budget	263,666 ⁽⁴⁾
	TOTAL REVENUES	\$82,573,910			
				Unreconciled Difference	(482,541)

2.9%

				Overall Mill Value: \$3,313,261	
				DRAFT Budget Option 2026-27 Includes 2.9% RE Tx Incr. (GASD 1.90% & ACTI 1.00%)	
Category	Description				
Revenues					
6000	Local Sources			\$56,391,694	(1)
7000	State Sources			24,431,933	(1)
8000	Federal Sources			1,067,757	
9000	Other Sources			1,646	
	SUB-TOTAL REVENUES			81,893,030	
0830	Use of Committed Funds-PSERS			\$272,590	
0840	Use of Assigned Funds-Capital Projects			448,222	(3)
	TOTAL REVENUES			\$82,613,842	

Expenses			
100	Salaries and Wages	\$28,920,391	
200	Employee Benefits	19,800,158	
	Sub-Total 100 to 200 Objects	48,720,549	
300	Purchased Professional Services	6,885,655	
400	Purchased Property Services	780,512	
500	Other Purchased Services	12,799,064	
600	Supplies	4,001,016	
700	Property and Equipment	341,539	
800	Other Objects	3,484,450	
900	Other Financing Uses	5,780,000	
	Sub-Total 300 to 900 Objects	34,072,236	
	TOTAL EXPENSES	\$82,792,785	
Increase/(Decrease) in Unassigned Fund Balance (UFB)			
	General Fund - Actual		
	General Fund - Per Budget	263,666	(4)
Unreconciled Difference		(442,609)	

3.5%

		Overall Mill Value: \$3,314,183		
		DRAFT Final Budget 2026-27 Includes 3.50% RE Tx Incr. (GASD 2.50% & ACTI 1.00%)		
Category	Description		Expenses	
Revenues			100 Salaries and Wages	\$28,920,391
6000	Local Sources	\$56,630,935 ⁽¹⁾	200 Employee Benefits	19,800,158
7000	State Sources	24,431,933 ⁽¹⁾	Sub-Total 100 to 200 Objects	48,720,549
8000	Federal Sources	1,067,757	300 Purchased Professional Services	6,885,655
9000	Other Sources	1,646	400 Purchased Property Services	780,512
SUB-TOTAL REVENUES		82,132,271	500 Other Purchased Services	12,799,064
0830	Use of Committed Funds-PSERS	\$272,590	600 Supplies	4,001,016
0840	Use of Assigned Funds-Capital Projects	448,222 ⁽³⁾	700 Property and Equipment	341,539
TOTAL REVENUES		\$82,853,083	800 Other Objects	3,484,450
			900 Other Financing Uses	5,780,000
			Sub-Total 300 to 900 Objects	34,072,236
			TOTAL EXPENSES	\$82,792,785
			Increase/(Decrease) in Unassigned Fund Balance (UFB)	
			General Fund - Actual	
			General Fund - Per Budget	263,666 ⁽⁴⁾
			Unreconciled Difference	(203,368)

4.01% - Balanced

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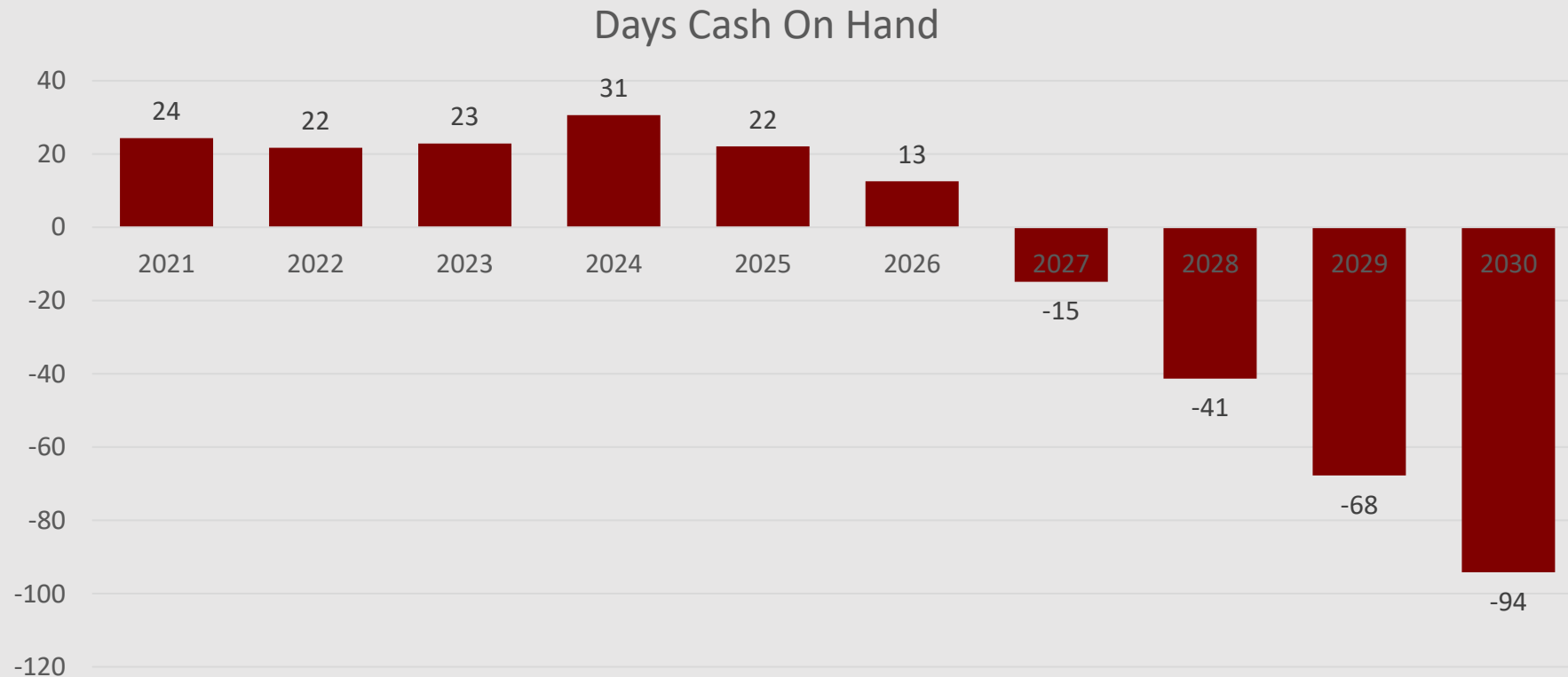
Fund Balance Unassigned

Expenditures	\$82,792,785
6% Fund Balance as per policy	\$4,967,567

FORECAST

Calendar Days Cash on Hand

Financial Forecast Key Indicators & Analysis
GETTYSBURG AREA SD



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

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.

Discussion/Board Directive

Tax Increase %
Assignment of fund balance