Gettysburg Area School District
Summary of Major Budget Categories
2026-2027 DRAFT Final Budget
June 1, 2026

Category	Description	Overall Mill Value: $3,057,863	Overall Mill Value: $3,172,220	2026-2027 DRAFT Final Budget: *Overall Mill Value: $3,313,261*	2026-2027 DRAFT Final Budget: Overall Mill Value: $3,314,183	2026-2027 DRAFT Final Budget: *Overall Mill Value: $3,315,125*	**3.50%** Real Estate Tax Increase: DRAFT Final Budget Change From Prior Year $	%	% of Total Proposed Budget
		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 **4.12%** RE Tx Incr. (GASD 3.12% & ACTI 1.00%)*			
Revenues									
6000	Local Sources	$51,487,443 (1)	$52,571,394 (1)	*$56,391,694 (1)*	$56,630,935 (1)	*$56,878,164 (1)*	$4,059,541	7.7%	68.18%
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%	29.42%
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	*82,379,500*	4,896,683	6.3%	98.89%
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	*890,831 (3)*	651,590 (3)	*404,361 (3)*	$651,590	N/A	0.78%
	TOTAL REVENUES	$77,542,768	$77,581,490	*$83,056,451*	$83,056,451	*$83,056,451*	$5,474,961	7.1%	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%	34.93%
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	*0*	0	*0*	0	0.0%	
	(Rev. - Exp. - Inc./(Dec.) in Fund Balance								**Act 1 Index Increase: 4.20% = 0.4823 mills**
	Inc./(Dec.) of UFB Value in 0% inc 26/27 Mills:	(0.0692)	(0.4930)	*0.0796*	0.0796	*0.0795*	0.5722	116.1%	
				0.0000	0.0000	*0.0000*	0.0000		
				0.0796	0.0796	*0.0795*	0.5722		
	Real Estate Tax Millage Analysis:								
	General Use	8.9190	9.0026	*9.2992*	9.3688	*9.4407*	0.3661	4.067%	78.815%
	Debt Svc	2.3327	2.2501	*2.1833*	2.1827	*2.1820*	(0.0674)	-2.997%	18.362%
	FIP	0.0000	0.0000	*0.0000*	0.0000	*0.0000*	0.0000	N/A	0.000%
	ACTI Debt Svc	0.1197	0.2324	*0.3357*	0.3356	*0.3355*	0.1032	44.412%	2.823%
	Total	**11.3714**	**11.4851**	***11.8181***	**11.8870**	***11.9582***	**0.4731**	**4.119%**	**100.000%**

(1) - 6111-Local Real Estate Tax is reduced by $1,687,425 in 24/25, $1,938,918 in 25/26, & $1,937,680 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. Projected balance at June 30, 2026 $343,536 for 2.9%, $582,777 for 3.5%, and $830,006 for 4.12%.

(4) - $263,666 needed to raise the Unassigned Fund Balance to $4,967,567 or 6% minimum Fund Balance Requirement for 2.90%, 3.50% & 4.12%.