

2026-2027 Final Budget Review

GETTYSBURG AREA SD



Summary of VARIABLES & CHANGES

Expense/Revenue Funding for 3rd year of ACTI

Special Education – Comprehensive Plan, Supervisor and Growth in Population

Social Worker(s)

Technology Department Classified Position

Cost of Inflation

Changes in expenses over the course of the budget:

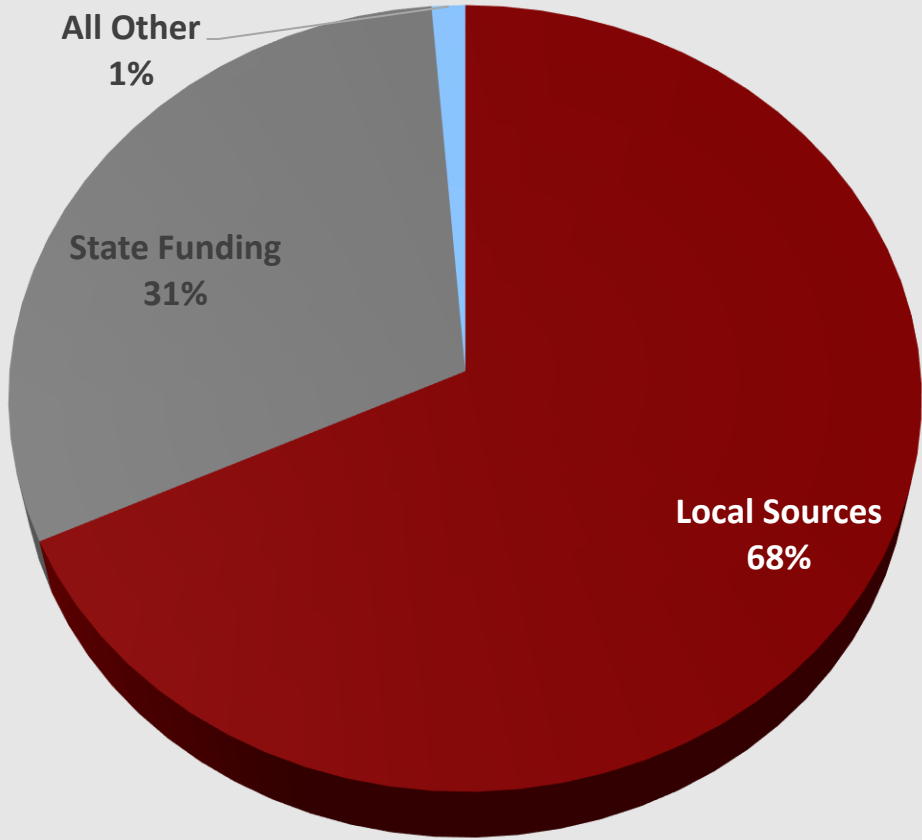
4 positions eliminated due to retirement attritional savings and re-assignments; updates to Tuition, Changes in Charter 363 form addresses cyber tuition rates; Special Education in-house & placement services, reduction to building level budgets; changes to budgetary reserve; changes to STS service; and changes in property insurance premiums

Changes in revenue over the course of the budget:

Earned Income; Property assessments changes including newly identifies exempt properties; delinquents; and all other of revenues; changes with state source of revenue; and changes in federal revenue

FINAL GENERAL FUND – REVENUE 3.5%

ADMINISTRATION RECOMMENDATION

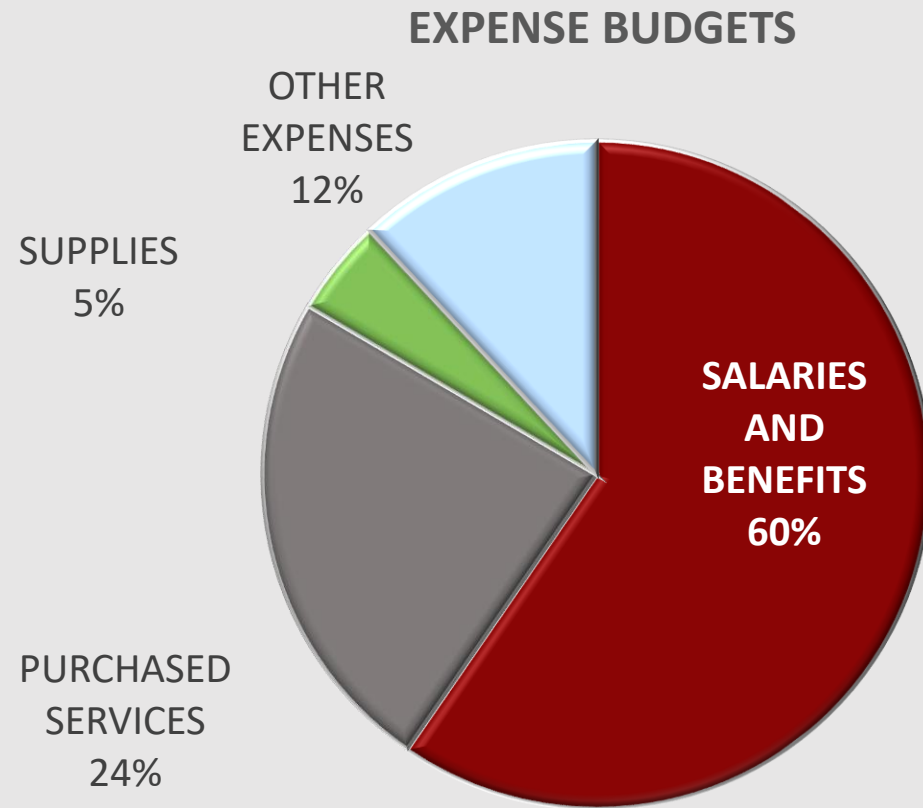


Budgeted Local Sources	\$56,630,935
Budgeted State Sources	\$24,431,933
Budgeted Federal & Other Sources	\$ 1,069,403
Total Revenue	\$82,132,271

Revenue Summary

June 1, 2026						
		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: \$3,315,125
		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%)
Category	Description					
Revenues						
6000	Local Sources	\$51,487,443 ⁽¹⁾	\$52,571,394 ⁽¹⁾	\$56,391,694 ⁽¹⁾	\$56,630,935 ⁽¹⁾	\$56,878,164 ⁽¹⁾
7000	State Sources	24,350,369 ⁽¹⁾	23,683,615 ⁽¹⁾	24,431,933 ⁽¹⁾	24,431,933 ⁽¹⁾	24,431,933 ⁽¹⁾
8000	Federal Sources	1,657,807	928,816	1,067,757	1,067,757	1,067,757
9000	Other Sources	47,149	51,763	1,646	1,646	1,646
SUB-TOTAL REVENUES		77,542,768	77,235,588	81,893,030	82,132,271	82,379,500
0830	Use of Committed Funds-PSERS	\$0 ⁽²⁾	\$345,902	\$272,590	\$272,590	\$272,590
0840	Use of Assigned Funds-Capital Projects	0	0	890,831 ⁽³⁾	651,590 ⁽³⁾	404,361 ⁽³⁾
TOTAL REVENUES		\$77,542,768	\$77,581,490	\$83,056,451	\$83,056,451	\$83,056,451

GENERAL FUND – EXPENDITURES BY OBJECT



OPERATING TOTAL EXPENDITURES = \$82,792,785

• SALARIES AND BENEFITS	\$48,720,549
• PURCHASED SERVICES	\$20,465,231
• SUPPLIES	\$4,001,016
• OTHER EXPENSES	\$9,605,989

Expense Summary

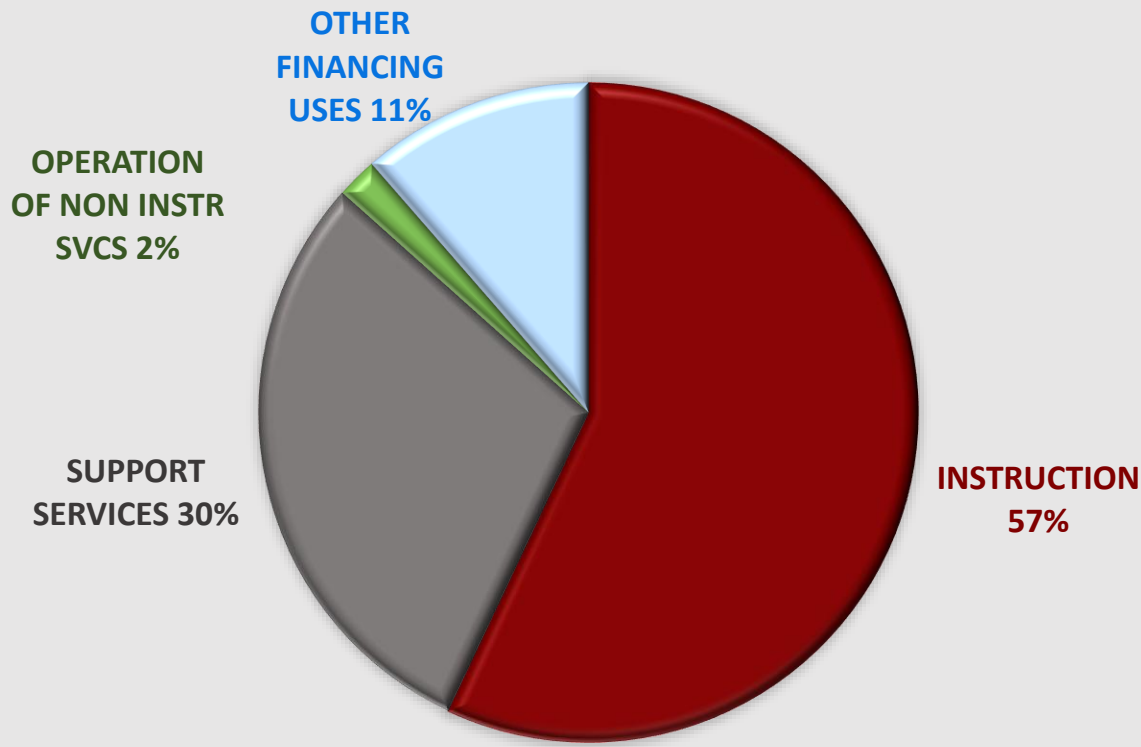
			Actual 2024-25 Includes 1.00% RE Tx Incr. (GASD 0.00% & ACTI 1.00%)		Budget 2025-26 Includes 1.00% RE Tx Incr. (GASD 0.00% & ACTI 1.00%)		DRAFT Final Budget 2026-27 Includes 3.50% RE Tx Incr. (GASD 2.50% & ACTI 1.00%)	
Category	Description							
Expenses								
100	Salaries and Wages		\$25,753,448		\$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		12,799,064	
600	Supplies		4,522,170		3,630,156		4,001,016	
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		5,780,000	
	Sub-Total 300 to 900 Objects		34,358,573		31,798,046		34,072,236	
	TOTAL EXPENSES		\$77,771,896		\$79,214,846		\$82,792,785	
Increase/(Decrease) in Unassigned Fund Balance (UFB)								
	General Fund - Actual		(229,128)	(2)				
	General Fund - Per Budget				(1,633,356)		263,666	(4)
Unreconciled Difference			0		0		0	

Revenue = Expenditures

	2.9%	3.5%	4.12%
Fund Balance @ June 30, 2025	4,703,901	4,703,901	4,703,901
Revenues without Fund Balance	81,893,030	82,132,271	82,379,500
Expenditures	82,792,785	82,792,785	82,792,785
Deficit	(902,755)	(663,514)	(416,285)
26-27 Projected Use of PSERS Commitment	272,590	272,590	272,590
26-27 Projected Use of Capital Projects Assigned Funds	890,831	651,590	404,361
Deficit + Committed/Assigned Funds	263,666	263,666	263,666
Maintain 6% Unassigned Fund Balance per policy	4,967,567	4,967,567	4,967,567

GENERAL FUND – EXPENDITURES BY FUNCTION

PROPOSED EXPENSE BUDGETS



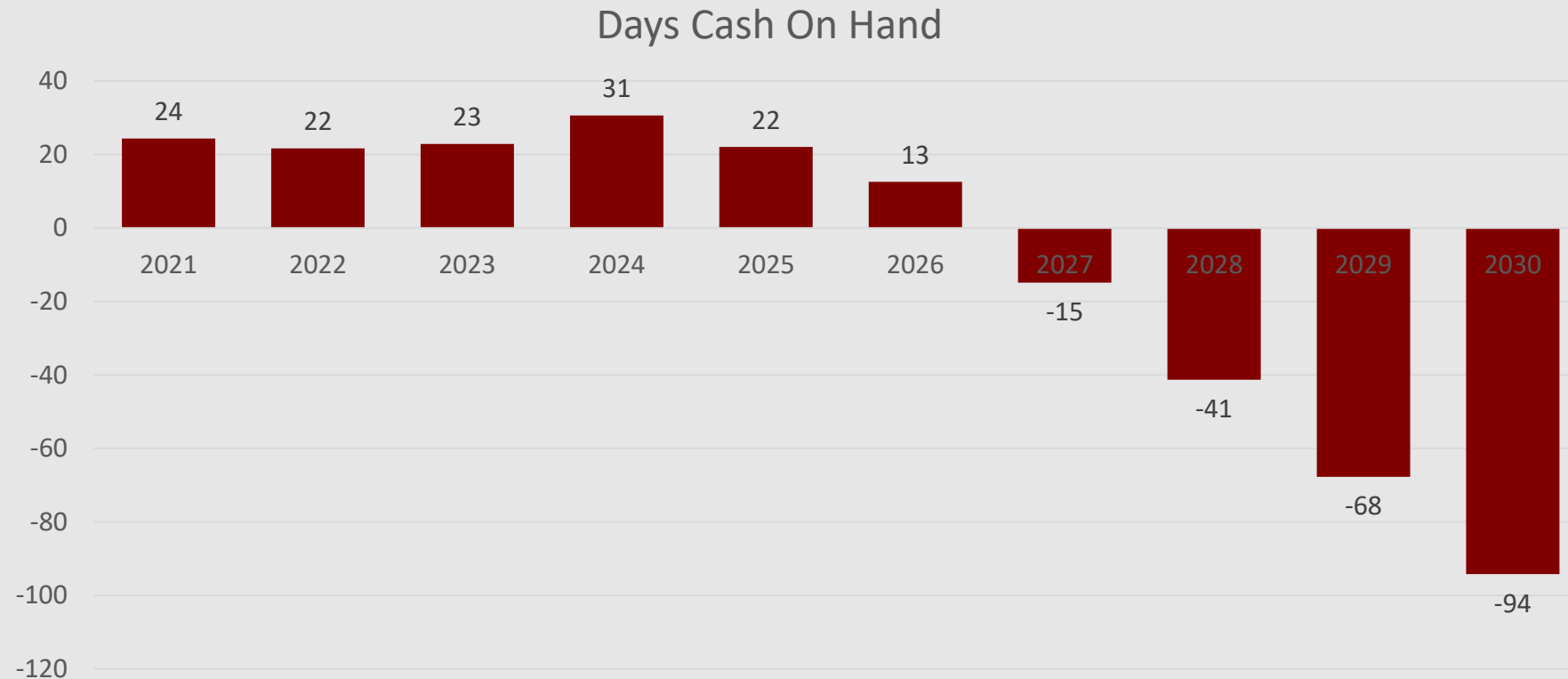
OPERATING TOTAL EXPENDITURES \$82,792,785

• INSTRUCTION	\$47,448,892
• SUPPORT SERVICES	\$24,524,515
• OPERATION OF NON INSTR SVCS	\$1,723,466
• FACILITIES/CONSTRUCTION	\$0
• OTHER FINANCING USES	\$9,095,912

FORECAST – 0 %

Calendar Days Cash on Hand

Financial Forecast Key Indicators & Analysis
GETTYSBURG AREA SD

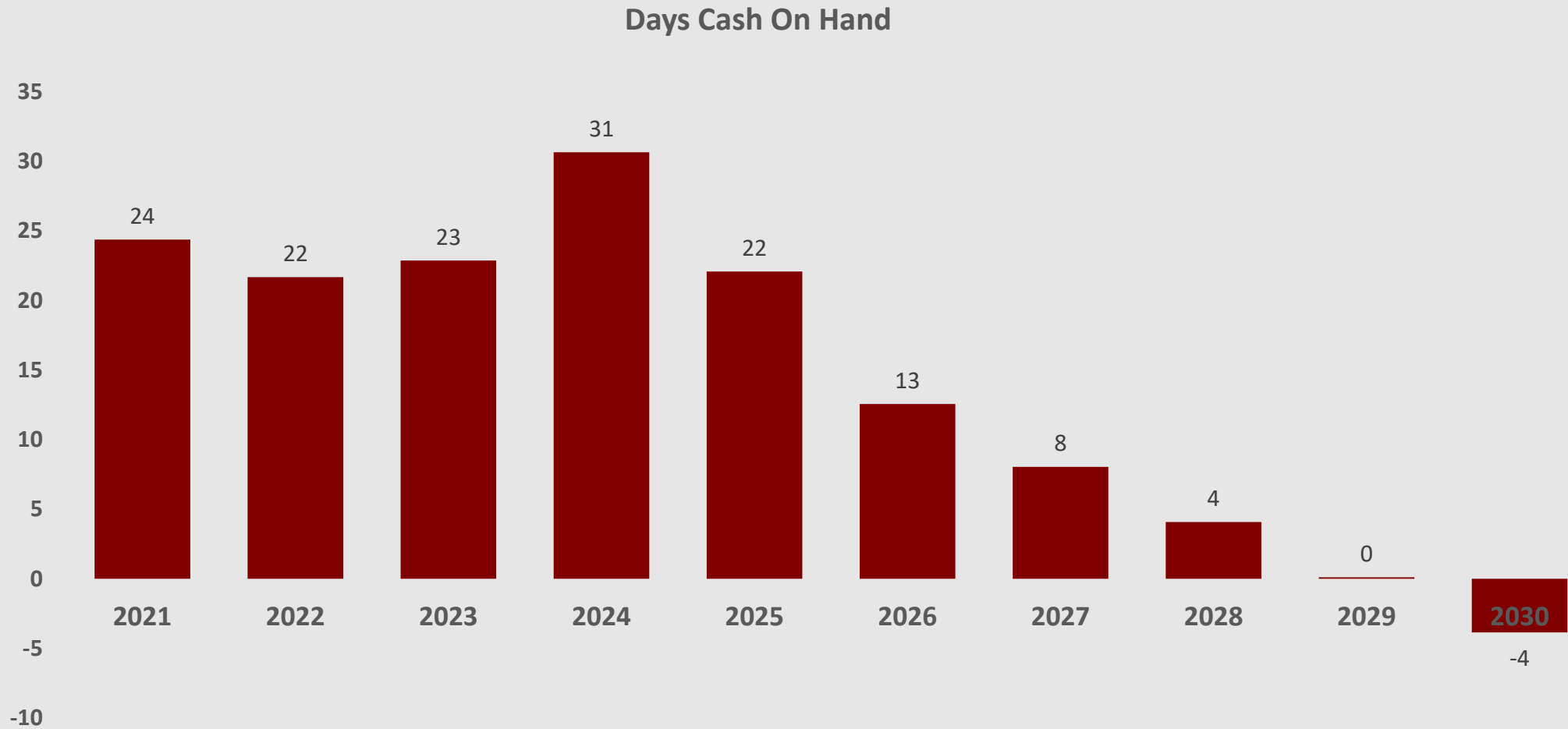


Note: Fund Balance is assumed to be cash only (not receivables) and is calculated on 365 Day Calendar Year

FORECAST @ 2.9%

Calendar Days Cash on Hand

Financial Forecast Key Indicators & Analysis
GETTYSBURG AREA SD

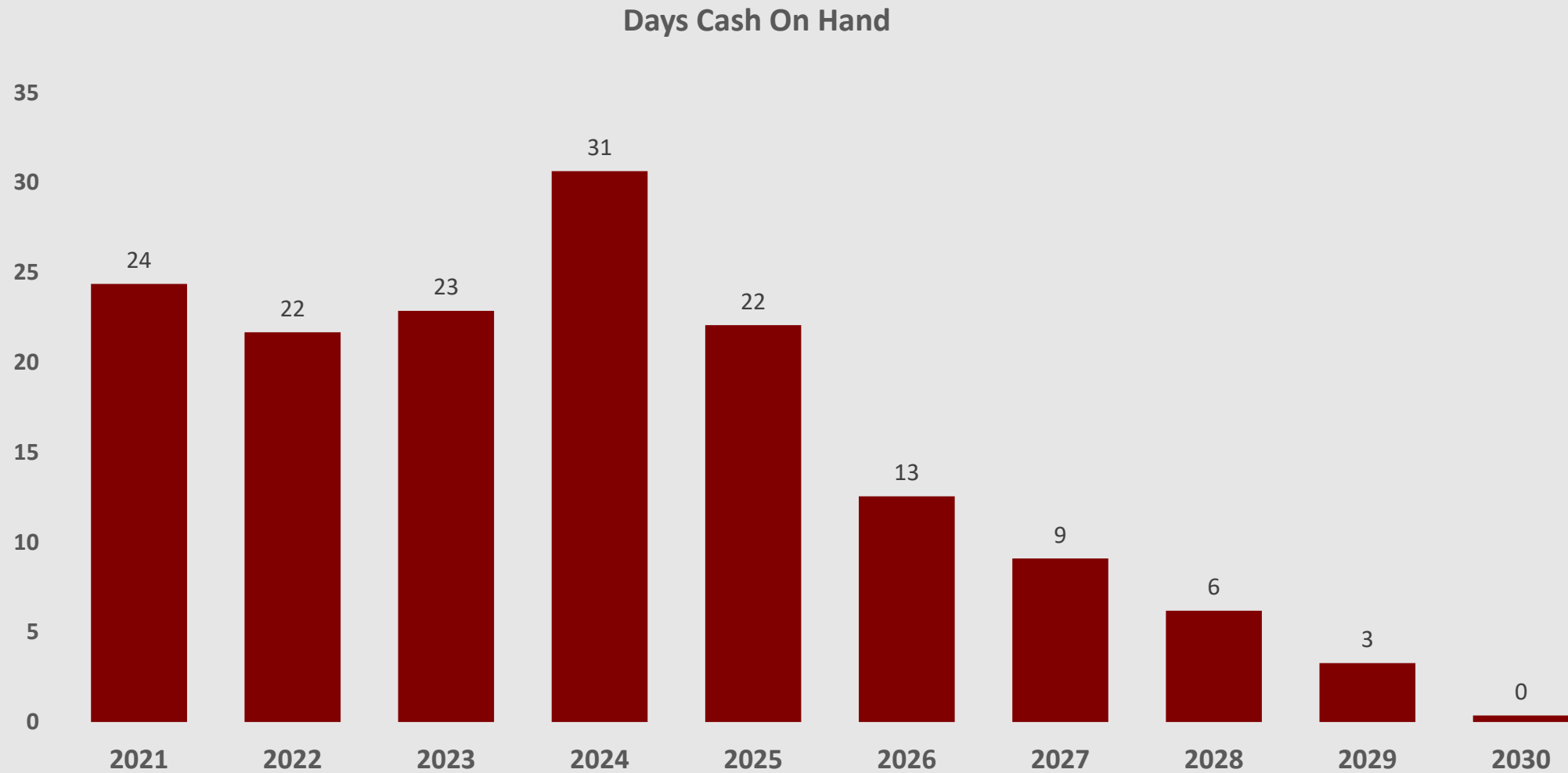


Note: Fund Balance is assumed to be cash only (not receivables) and is calculated on 365 Day Calendar Year

FORECAST @ 3.5%

Calendar Days Cash on Hand

Financial Forecast Key Indicators & Analysis
GETTYSBURG AREA SD

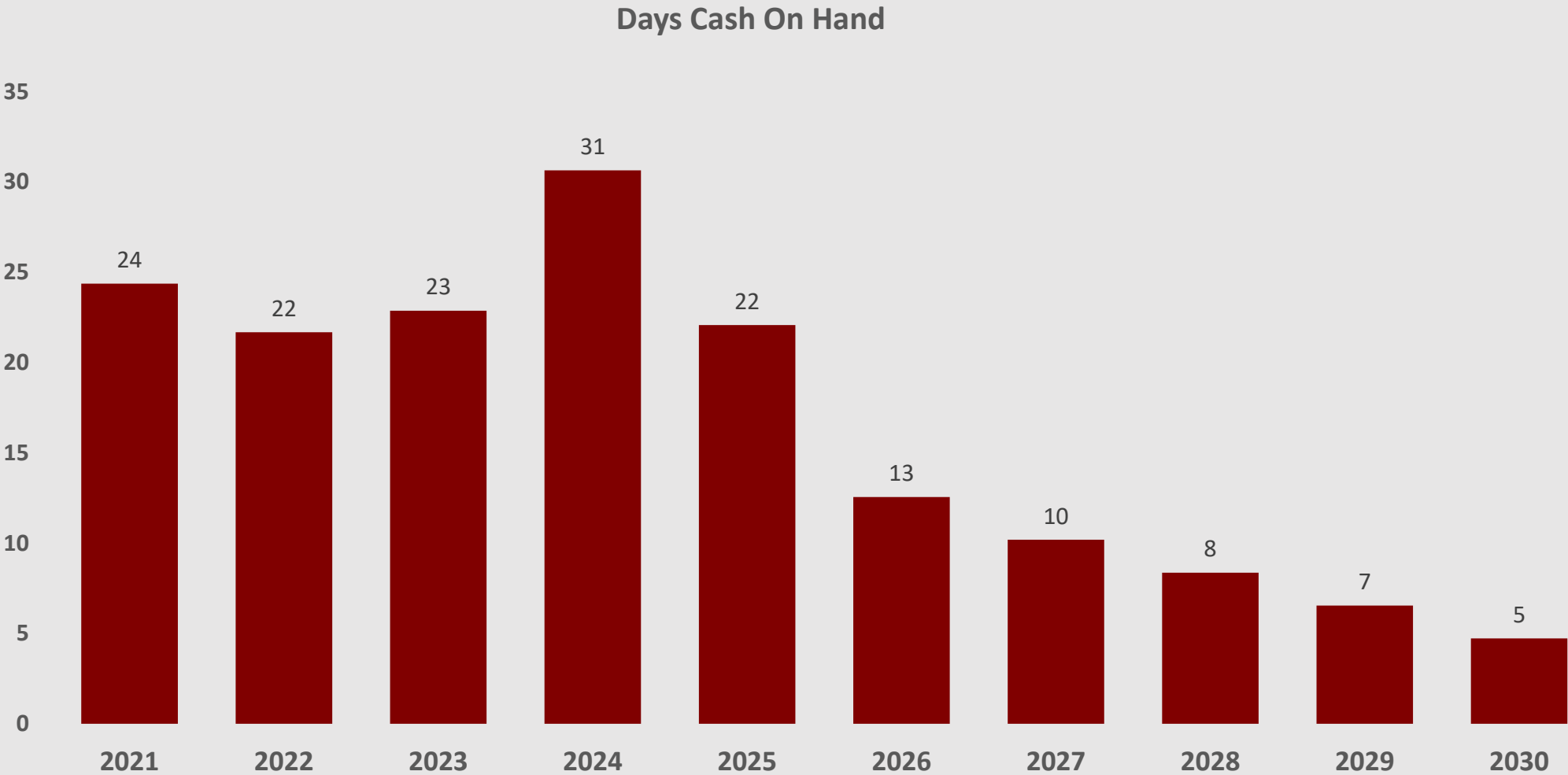


Note: Fund Balance is assumed to be cash only (not receivables) and is calculated on 365 Day Calendar Year

FORECAST @ 4.12%

Calendar Days Cash on Hand

Financial Forecast Key Indicators & Analysis
GETTYSBURG AREA SD

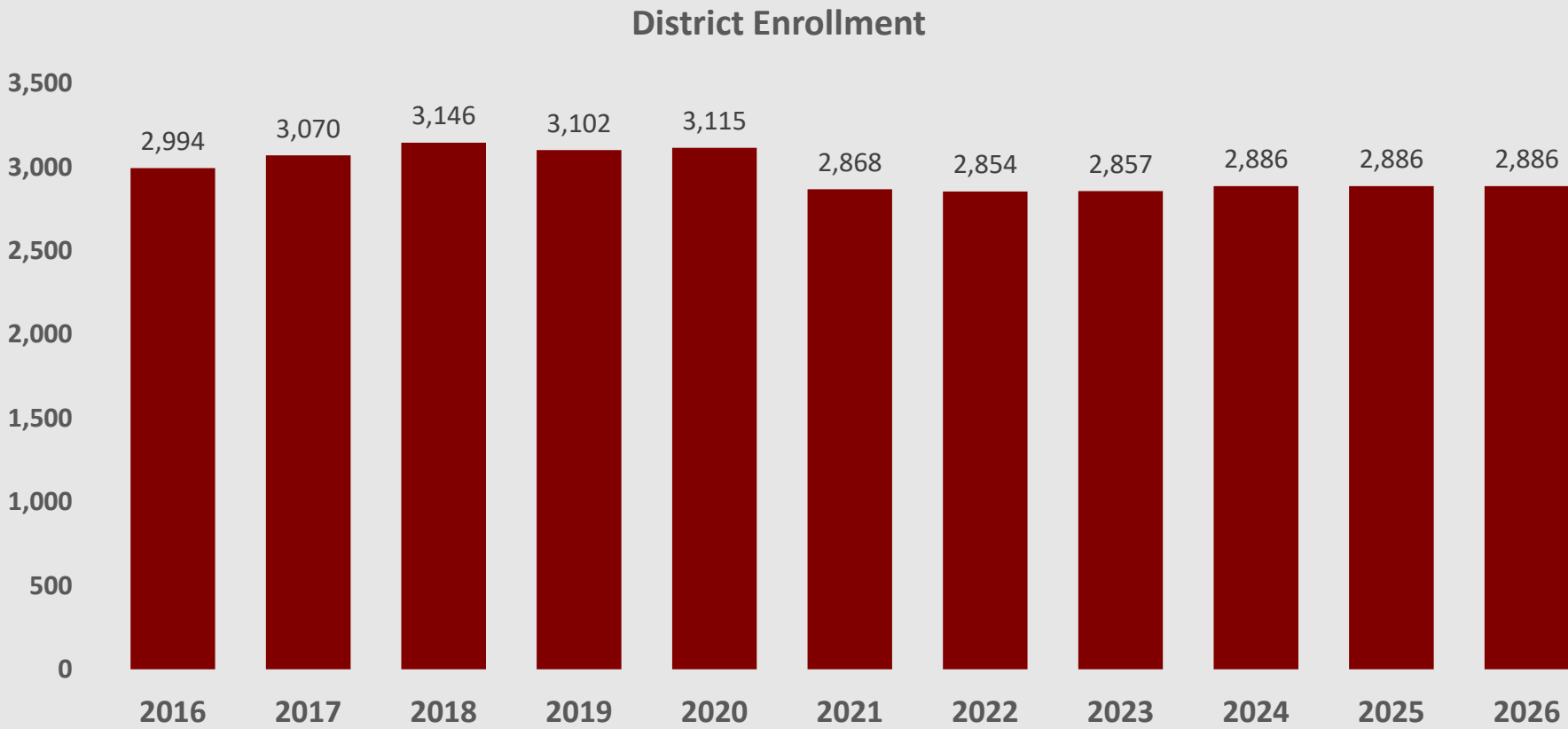


Note: Fund Balance is assumed to be cash only (not receivables) and is calculated on 365 Day Calendar Year

DEMOGRAPHICS

Enrollment

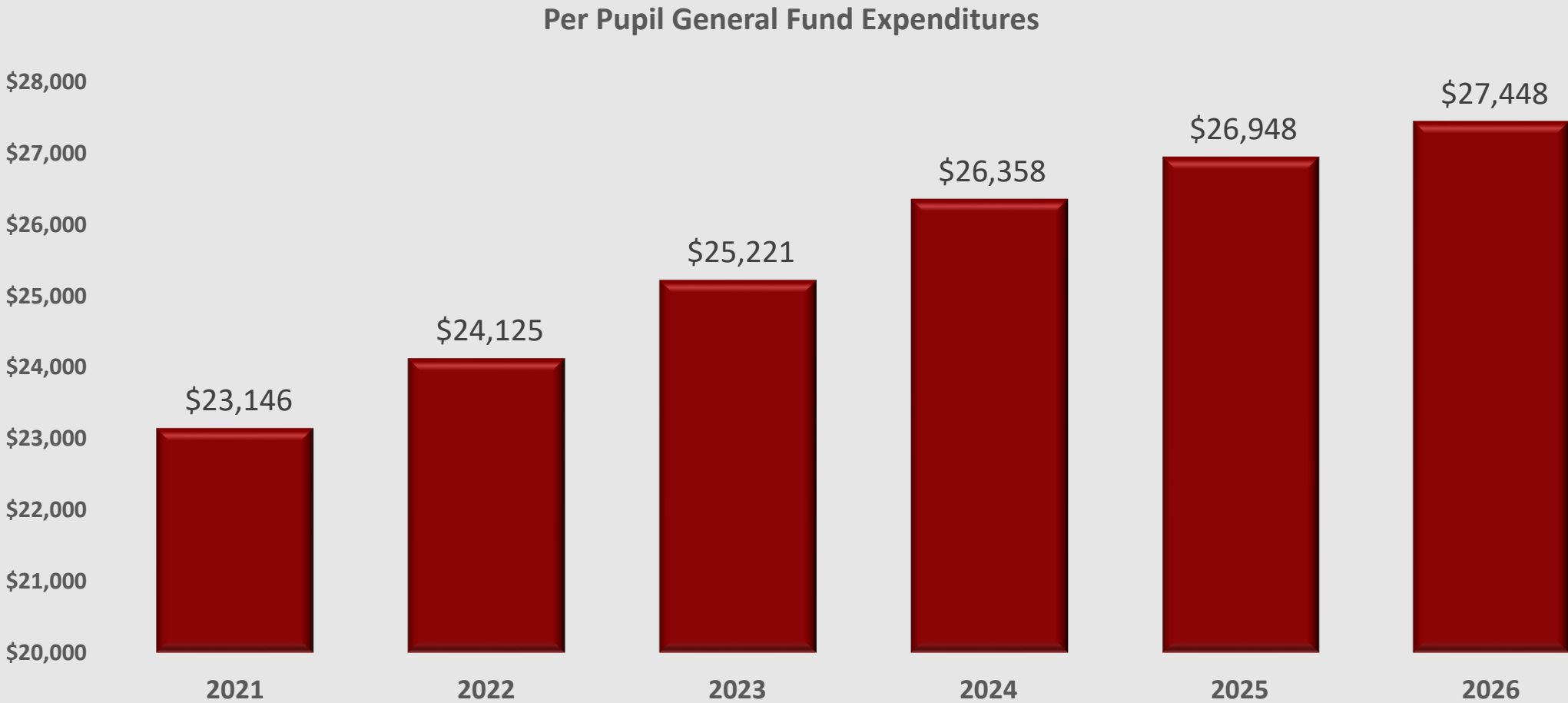
Financial Forecast Key Indicators & Analysis
GETTYSBURG AREA SD



DEMOGRAPHICS

Per Pupil Expenditures

Financial Forecast Key Indicators & Analysis
GETTYSBURG AREA SD

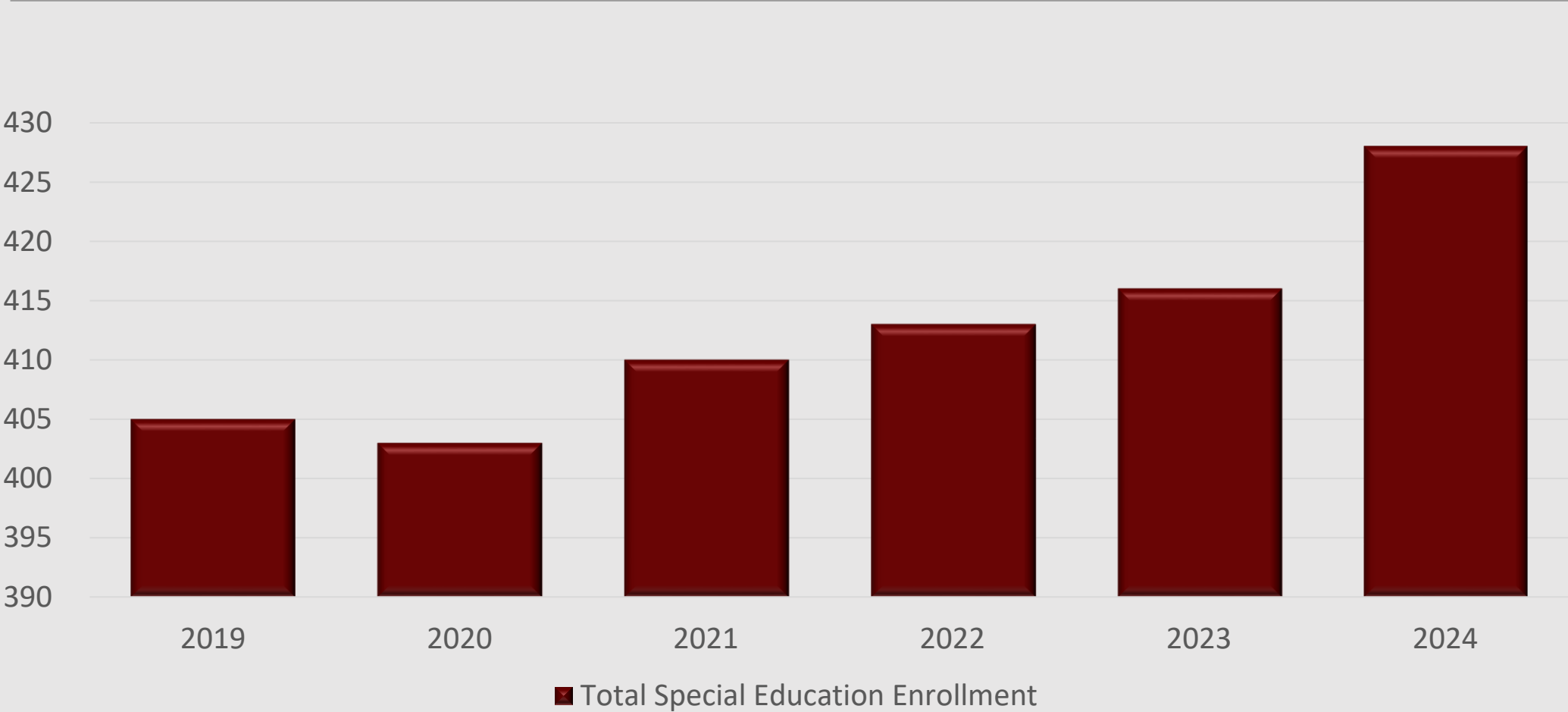


Note: Total Fund 10 – General Fund Expenditures / District Educated Enrollment

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



Tax Millage Impact

Administrative Recommendation of 3.5%

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

Market & Assessed Value	Annual Real Estate Tax Millage Increase			
	(Note: The 2025-2026 Real Estate Tax Rate is 11.4851 mills)			
		GASD Recommended DRAFT Final Budget		Act 1 Index - GASD Proposed Final Budget
	2.900%	3.500%	4.120%	4.200%
	0.3330	0.4019	0.4731	0.4823
\$50,000	\$16.65	\$20.10	\$23.66	\$24.12
100,000	33.30	40.19	47.31	48.23
150,000	49.95	60.29	70.97	72.35
200,000	66.60	80.38	94.62	96.46
250,000	83.25	100.48	118.28	120.58
279,555 *	93.09	112.35	132.26	134.83
300,000	99.90	120.57	141.93	144.69
350,000	116.55	140.67	165.59	168.81
400,000	133.20	160.76	189.24	192.92
450,000	149.85	180.86	212.90	217.04
500,000	166.50	200.95	236.55	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 3.50% Increase	/ 1,000 =	Amount
Example - Increase:	\$ 279,555	x	0.4019	/ 1,000 =	\$112.35
Example - Total Tax:	\$ 279,555	x	11.8870	/ 1,000 =	\$3,323.07
Your Increase:	\$	x	0.4019	/ 1,000 =	\$
Your Total Tax:	\$	x	11.8870	/ 1,000 =	\$

Note: For approved Homestead properties, the annual tax reduction due to gaming (slots) funds for 2026/27 for the 3.5% tax increase is \$258.15. The final approved amount will show as a reduction to your 2026/27 tax bill.