

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

2026-2027 Approved 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: \$3,315,125			
Category	Description	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%)	Budget Option 2026-27 Includes 2.9% RE Tx Incr. (GASD 1.90% & ACTI 1.00%)	Approved Final Budget 2026-27 Includes 3.50% RE Tx Incr. (GASD 2.50% & ACTI 1.00%)	Budget Option 2026-27 Includes 4.12% RE Tx Incr. (GASD 3.12% & ACTI 1.00%)	3.50% Real Estate Tax Increase		
							Approved Final Budget Change From Prior Year		% of Total Budget
							\$	%	
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	0.4019	3.500%	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%.