

Gettysburg Area School District
 Summary of Major Budget Categories
 2015-2015 Preliminary Budget / Projection Update
 February 17, 2015

2015-2016 Value Per Mill:
\$2,673,842

Category	Description	Actual 2012-13	Budget 2013-14	Actual 2013-14	Budget 2014-15	02/17/15 Preliminary 2015-16	Change From 2014-15 Budget		% of Total Budget
							\$	%	
Revenues									
6000	Local Sources	\$38,165,774 ⁽¹⁾	\$36,733,535 ⁽¹⁾	\$37,959,066 ⁽¹⁾	\$37,475,824 ⁽¹⁾	\$38,597,561 ⁽¹⁾	\$1,121,737	3.0%	68.52%
7000	State Sources	14,064,335 ⁽¹⁾	14,855,836 ⁽¹⁾	14,944,504 ⁽¹⁾	15,827,512 ⁽¹⁾	16,175,609 ⁽¹⁾	348,097	2.2%	28.71%
8000	Federal Sources	1,029,790	981,409	866,937	924,844	866,937	(57,907)	-6.3%	1.54%
9000	Other Sources	6,613	2,000	25,073	2,000	2,000	0	0.0%	0.00%
	SUB-TOTAL REVENUES	53,266,512	52,572,780	53,795,580	54,230,180	55,642,107	1,411,927	2.6%	98.77%
0830	Use of Committed Fund Balance	5,686	233,713	144,802	414,173	691,463	277,290	67.0%	1.23%
	TOTAL REVENUES	\$53,272,198	\$52,806,493	\$53,940,382	\$54,644,353	\$56,333,570	\$1,689,217	3.1%	100.00%
Expenses									
100	Salaries and Wages	\$21,081,991	\$21,570,036	\$21,095,153	\$21,998,944	\$22,438,657	\$439,713	2.0%	38.81%
200	Employee Benefits	9,293,601	11,470,794	10,268,423	12,917,762	14,030,484	1,112,722	8.6%	24.27%
	Sub-Total 100 to 200 Objects	30,375,592	33,040,830	31,363,576	34,916,706	36,469,141	1,552,435	4.4%	63.08%
300	Purchased Professional Services	3,709,421	4,009,716	3,993,694	3,916,706	4,018,225	101,519	2.6%	6.95%
400	Purchased Property Services	1,246,452	1,369,437	1,175,759	1,409,928	1,442,978	33,050	2.3%	2.50%
500	Other Purchased Services	6,266,785	6,398,953	6,248,749	6,711,231	6,898,178	186,947	2.8%	11.93%
600	Supplies	2,500,827	2,260,473	2,593,794	2,345,999	2,403,496	57,497	2.5%	4.16%
700	Property and Equipment	300,454	401,697	318,671	159,356	159,356	0	0.0%	0.28%
800	Other Objects	2,457,685	2,811,077	2,418,375	2,724,510	2,716,362	(8,148)	-0.3%	4.70%
900	Other Financing Uses	3,431,875	3,490,500	9,339,432	3,615,418	3,708,418	93,000	2.6%	6.41%
	Sub-Total 300 to 900 Objects	19,913,499	20,741,853	26,088,474	20,883,148	21,347,013	463,865	2.2%	36.92%
	TOTAL EXPENSES	\$50,289,091	\$53,782,683	\$57,452,050	\$55,799,854	\$57,816,154	\$2,016,300	3.6%	100.00%
Increase/(Decrease) in Unassigned Fund Balance									
	General Fund - Actual	2,983,107		(3,511,668)			2015-2016 Value in Mills: 0.0000		
	General Fund - Per Budget		(976,190)		(1,155,501)				
	Tech Prep - Per Budget								
Unreconciled Difference		\$0	\$0	\$0	\$0	(\$1,482,584)	0.5545		
(Rev. - Exp. - Inc./((Dec.) in Fund Balance									

Real Estate Tax Millage Analysis:			
	2014/15	Change	2015/16
General Use	10.4853	0.3326	10.8179
Other	0.0000		0.0000
Total	10.4853	0.3326	10.8179

Index Increase:
1.900%

Actual Increase:
3.172%

⁽¹⁾ - 6111-Local Real Estate Tax is reduced by \$1,114,464 which is budgeted under 7340-State Property Tax Reduction Allocation (slots funds).

Retirement Contributions
Referendum Exception Worksheet
333(n) as amended by Act 25 of 2011

School District Name

THIS WORKSHEET IS FOR ESTIMATIONS ONLY AND MAY NOT BE USED FOR OFFICIAL SUBMISSION.

2011-2012 Salary Base - Total	\$21,484,687
2011-2012 Salary Base - Federal	\$723,482

Budgeted School District Share of Payments to PSERS	Actual Dollar Value of Estimated Payments for 2014-2015	Actual Dollar Value of Estimated Payments for 2015-2016
(a) Salary Base - Total	\$21,998,944	\$22,438,657
Salary Base - Total to use for Referendum Exception	\$21,484,687	\$21,484,687
(b) PSERS Employer Contribution Rate	21.40%	25.84%
(c) Expenditure Object 230 (a x b)	\$4,597,723	\$5,551,643
(d) Revenue 7820	\$2,361,121	\$2,899,077
(e) Percent State (d ÷ c)	51.35%	52.22%
(f) Expenditure Object 230 - Local and Federal Share of Total (c - d)	\$2,236,602	\$2,652,566
(g) Salary Base - Federal	\$731,587	\$746,219
Salary Base - Federal to use for Referendum Exception	\$723,482	\$723,482
(h) Expenditure Object 230 - Federal Share of Total (g x b)	\$154,825	\$186,948
(i) Expenditure Object 230 - State Share of Federal (h x e)	\$79,509	\$97,625
(j) Expenditure Object 230 - Local Share (f - i)	\$2,157,093	\$2,554,941
School District's Index for 2015-2016		1.9%
<hr/>		
(k) Index multiplied by 2014-2015 budgeted school district share of payments to PSERS:		\$40,985
(l) 2015-2016 net budgeted amount minus 2014-2015 net budgeted amount:		\$397,848
Allowable Retirement Contributions Exception (l - k):		\$356,863

2/17/15 Preliminary Budget includes 1.9% tax rate increase on November 2104 assessments, per Act 1 index, or 0.1992 mills - assumes no change to assessed values

Account Number	Account Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	02/17/15 Preliminary Budget 2015-16	\$ Change From 2014-15	% Change From 2014-15
REVENUE FROM LOCAL SOURCES														
6111	Current Real Estate Taxes	\$19,818,409	\$21,192,913	\$22,645,184	\$23,014,682	\$23,895,863	\$25,121,185	\$26,457,471	\$26,900,100	\$26,859,397	\$27,000,563	\$27,811,058	810,495	3.0%
6112	Interim Real Estate Taxes	400,356	514,698	331,083	217,086	192,956	75,385	215,105	130,770	136,113	140,694	140,694	0	0.0%
6113	Public Utility Realty Taxes	42,150	39,749	38,782	43,176	43,681	44,620	45,307	44,161	44,360	44,696	44,696	0	0.0%
6114	Payments in Lieu of Tax-State/Local	4,439	13,317	13,317	13,317	13,366	13,366	13,366	13,366	13,366	13,365	13,365	0	0.0%
6115	Payments in Lieu of Tax-Federal	45,567	27,665	9,122	6,360	6,958	70,690	45,979	52,782	52,686	52,685	52,685	0	0.0%
6143	Local Services Tax - Act 511	111,364	114,556	81,904	82,712	97,050	81,041	83,412	82,524	90,983	82,325	82,325	0	0.0%
6151	Earned Income Tax - Act 511	4,024,662	4,757,665	5,031,443	5,058,526	5,035,808	5,522,969	3,729,426	5,240,799	6,090,382	5,576,508	6,274,464	697,956	12.5%
6152	Occupation Assessment Tax - Act 511	0	0	0	0	0	0	0	0	0	0	0	0	N/A
6153	Real Estate Transfer Tax - Act 511	899,538	787,053	878,080	410,084	381,503	423,956	357,962	456,662	456,224	412,859	412,859	0	0.0%
6154	Admissions Tax - Act 511	348,932	331,532	340,015	361,624	447,805	426,388	436,797	456,404	470,365	251,490	251,490	0	0.0%
	TOTAL CURRENT TAXES	25,695,417	27,779,148	29,368,930	29,207,567	30,114,990	31,779,600	31,384,825	33,377,568	34,213,876	33,575,185	35,083,636	1,508,451	4.5%
6411	Delinquent Real Estate Tax	608,893	592,371	717,377	614,952	973,821	775,257	900,728	1,052,216	893,802	910,287	910,287	0	0.0%
6420	Delinquent Per Capita Tax - Sec. 679	16	1	0	0	0	0	0	0	0	0	0	0	N/A
6441	Delinquent Per Capita Tax - Act 511	16	1	0	0	0	0	0	0	0	0	0	0	N/A
6451	Delinquent Earned Income Tax - Act 511	617,206	727,444	642,684	694,600	838,369	688,771	2,560,919	719,665	156,837	577,674	161,577	(416,097)	-72.0%
6452	Delinquent Occ. Assmnt. Tax - Act 511	36,910	24,516	9,641	5,188	6,556	2,776	3,138	359	0	0	0	0	N/A
	TOTAL DELINQUENT TAXES	1,263,041	1,344,333	1,369,702	1,314,740	1,818,746	1,466,804	3,464,785	1,772,240	1,050,639	1,487,961	1,071,864	(416,097)	-28.0%
6510	Earnings on Investments	570,663	683,828	778,640	583,281	231,257	179,714	173,500	159,675	141,551	86,749	141,551	54,802	63.2%
6530	Gain/Loss on Investments	0	0	0	0	0	0	19,401	0	0	0	0	0	N/A
6710	Athletic Gate Receipts (formerly 9329)	0	0	0	0	0	44,365	47,204	44,283	52,420	41,600	52,420	10,820	26.0%
6741	Student Fees - Drivers Education	9,150	8,050	10,310	12,050	1,200	0	0	0	0	0	0	0	N/A
6742	Student Fees - Student Projects	19,508	17,276	16,843	15,057	20,143	22,067	19,988	22,414	28,408	22,481	22,481	0	0.0%
6743	Student Fees - Athletics	3,768	3,522	4,924	4,310	4,200	4,720	50	20	0	0	0	0	N/A
6744	Student Fees - A/P Testing	23,132	19,540	17,680	17,771	18,163	22,410	20,330	22,161	27,293	20,000	20,000	0	0.0%
6745	Student Fees - Workbooks	1,319	567	(1,151)	173	35	24	1,151	0	0	216	216	0	0.0%
6746	Student Fees - Field Trips	8,251	4,464	8,109	10,761	3,292	9,024	15,472	12,209	49,923	10,000	10,000	0	0.0%
6747	Student Fees - Uniforms	1,335	1,852	1,363	1,543	1,788	1,373	1,363	1,301	1,507	0	0	0	N/A
6749	Student Fees - Other	7,066	7,927	9,708	14,763	20,349	27,936	9,007	12,045	23,536	6,250	6,250	0	0.0%
6790	Student Fees - Athletics	0	0	0	0	0	0	0	0	1,512	0	0	0	N/A
6810	Other Local Gov't Units	0	0	0	0	0	0	0	0	0	0	0	0	N/A
6821	IU State Sources	0	0	4,101	0	0	0	4,410	7,888	0	0	0	0	N/A
6831	Federal thru Other PA Schools/IU's	557,015	504,247	480,359	458,082	460,943	698,400	632,748	495,464	37,636	418,703	37,636	(381,067)	-91.0%
6832	Federal IDEA thru Other PA Schools/IU's	0	0	0	0	0	0	0	0	344,828	0	344,828	344,828	N/A
6833	ARRA - IDEA B thru LIU	0	0	0	0	465,508	75,000	0	645	0	0	0	0	N/A
6836	Federal RTTT thru Other PA Schools/IU's	0	0	0	0	0	0	0	0	19,403	0	0	0	N/A
6839	Federal thru Other Agencies/HACC	29,269	28,175	30,200	2,864	8,545	10,604	0	2,071	3,529	0	0	0	N/A
6910	Rentals of School Facilities	118,395	139,692	125,924	121,929	198,135	221,703	439,691	555,896	574,483	591,382	591,382	0	0.0%
6920	Contributions Frm Private Sources	22,397	44,815	42,611	50,473	174,794	76,589	85,822	122,481	88,977	6,000	6,000	0	0.0%
6941	Tuition - Private Paid	0	0	0	5,979	6,178	0	0	0	0	0	0	0	N/A
6942	Tuition - Summer School	11,610	12,678	9,218	9,980	8,405	7,252	6,381	409	1,295	0	0	0	N/A
6943	Adult Ed Fees	0	0	0	0	0	0	0	0	323	0	0	0	N/A
6944	Tuition - Other LEA's	501,517	566,370	139,595	549,371	795,425	853,784	830,983	856,301	884,006	941,924	941,924	0	0.0%
6946	Tuition - Tech Prep	477,166	446,995	435,643	0	0	0	0	0	0	0	0	0	N/A
6949	Tuition - Preschools (FT & HS)	12,416	15,357	12,675	2,450	26,709	53,266	3,776	3,594	4,196	4,576	4,576	0	0.0%
6980	Community Service Activities	1,011	936	999	1,260	652	0	0	0	0	0	0	0	N/A
6991	Refunds of Prior Yrs.' Expense	119,110	18	11,491	31,756	31,140	16,725	28,617	402,242	51,662	10,000	10,000	0	0.0%
6992	Parking Tickets	2,695	2,345	3,616	3,380	2,465	1,615	2,180	925	1,845	925	925	0	0.0%
6993	Magistrate/Restitution	8,206	8,971	12,823	11,803	11,099	20,111	6,863	8,967	9,555	6,670	6,670	0	0.0%
6994	COBRA Fees	492	288	319	377	1	0	0	0	0	0	0	0	N/A
6995	Fundraisers	37,229	35,590	46,874	41,249	43,103	80,343	205,686	238,319	318,732	232,827	232,827	0	0.0%
6996	NSF Ck Fees/Copies, etc.	261	326	196	808	257	204	412	868	113	200	200	0	0.0%
6999	Other Miscellaneous Revenue	50,076	47,547	100,019	80,564	54,285	37,094	70,210	45,788	27,818	12,175	12,175	0	0.0%

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Account Number	Account Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	02/17/15 Preliminary Budget 2015-16	\$ Change From 2014-15	% Change From 2014-15
TOTAL LOCAL SOURCES		29,551,515	31,724,857	33,041,721	32,554,341	34,522,327	35,708,207	37,474,855	38,165,774	37,959,066	37,475,824	38,597,561	1,121,737	3.0%

new account added
 formula adjustment

With Act 1 Exception - PSERS = .1334 mills

2/17/15 Preliminary Budget includes 1.9% tax rate increase on November 2104 assessments, per Act 1 index, or 0.1992 mills - assumes no change to assessed values

Account Number	Account Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	02/17/15 Preliminary Budget 2015-16	\$ Change From 2014-15	% Change From 2014-15
REVENUE FROM STATE SOURCES														
7110	Basic Education Funding	6,526,434	6,809,613	6,945,823	7,154,174	7,337,066	6,099,660	7,154,174	7,154,173	7,254,177	7,254,182	7,254,177	(5)	0.0%
7144	Reimbursement for Charter School Costs	109,894	65,003	83,259	111,590	166,005	133,566	0	0	0	0	0	0	N/A
7160	Tuition for Section 1305/1306 Students	75,716	82,137	63,973	69,066	22,216	27,260	74,390	68,404	77,215	60,000	77,215	17,215	28.7%
7170	School Improvement Grants	9,500	9,500	9,500	9,000	0	0	0	0	0	0	0	0	N/A
7210	Homebound Instruction Subsidy	998	388	326	222	0	0	0	0	0	0	0	0	N/A
7220	Vocational Education Subsidy	31,034	47,143	35,191	39,276	76,298	101,630	72,200	77,562	167,463	120,424	120,424	0	0.0%
7240	Driver Education Subsidy	7,105	12,550	0	6,300	7,760	2,485	0	0	0	0	0	0	N/A
7250	Migrant Education Subsidy	2,860	1,123	4,834	2,696	1,841	0	1,800	0	1,473	1,400	1,400	0	0.0%
7260	Workforce Inv Act - L&I	0	0	0	0	67,000	0	0	0	0	0	0	0	N/A
7271	Special Education Subsidy	1,588,156	1,625,130	1,689,023	1,711,483	1,729,334	1,721,582	1,685,442	1,685,442	1,685,442	1,685,442	1,685,442	0	0.0%
7310	Pupil Transportation Subsidy	1,364,929	1,349,543	1,248,195	1,261,219	1,310,618	1,216,092	1,324,053	1,283,172	1,564,711	1,530,000	1,530,000	0	0.0%
7320	Rental & Sinking Fund Payment Subsidy	322,164	309,459	303,396	304,890	279,923	283,071	435,258	437,495	331,021	419,939	419,939	0	0.0%
7330	Medical/Dental Services Subsidy	74,829	73,174	72,565	70,094	67,510	67,075	66,049	61,080	62,435	61,080	61,080	0	0.0%
7340	State Property Tax Reduction Allocation	0	0	0	1,105,837	1,107,197	1,106,820	1,105,254	1,106,368	1,107,549	1,114,464	1,114,464	0	0.0%
7500	Extra State Grants	0	0	0	0	0	0	0	0	0	0	0	0	N/A
7501	Extra State Grants - Accountability	326,495	405,796	423,801	418,292	418,292	392,249	154,110	154,109	154,109	378,297	154,109	(224,188)	N/A
7503	Extra State Grants - Project 720	100,000	100,000	100,000	0	0	0	0	0	0	0	0	0	N/A
7599	Other State Grants	43,105	37,571	34,666	31,584	2,500	0	0	0	23,364	0	0	0	N/A
7810	State Share of Social Security Subsidy	711,142	739,639	769,972	795,322	801,103	788,768	780,576	760,423	759,564	841,163	858,282	17,119	2.0%
7820	State Share of PSERS Subsidy	455,929	660,555	734,655	506,107	510,228	597,440	912,568	1,276,107	1,755,981	2,361,121	2,899,077	537,956	22.8%
7920	Classroom For the Future (CFF) Grants	0	0	301,753	100,089	25,000	0	0	0	0	0	0	0	N/A
TOTAL STATE SOURCES		11,750,290	12,328,324	12,820,932	13,697,241	13,929,891	12,537,698	13,765,874	14,064,335	14,944,504	15,827,512	16,175,609	348,097	2.2%

Gettysburg Area School District

Revenue Budget Worksheet
2015-2016

Updated 2/17/15

new account added
formula adjustment

With Act 1 Exception - PSERS = .1334 mills

2/17/15 Preliminary Budget includes 1.9% tax rate increase on November 2104 assessments, per Act 1 index, or 0.1992 mills - assumes no change to assessed values

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REVENUE FROM FEDERAL SOURCES														
8190	Other Federal Grants	0	0	0	0	0	0	0	0	0	0	0	0	N/A
8390	Other Restricted Federal Grants	0	0	0	0	6,993	0	0	0	0	0	0	0	N/A
8391	Other Restricted Federal Grants - JROTC	45,068	51,378	58,272	62,254	65,968	67,818	65,306	66,536	67,524	66,535	67,524	989	1.5%
8514	NCLB, Title I - Improve Academic Ach.	399,074	458,785	506,470	480,878	449,286	465,110	474,326	658,610	574,090	592,166	574,090	(18,076)	-3.1%
8515	NCLB, Title II - High Quality Teachers	179,771	172,006	173,680	173,416	179,903	182,426	153,355	153,480	111,161	146,044	111,161	(34,883)	-23.9%
8516	NCLB, Title III - Language Instruction	29,988	28,558	47,008	42,639	29,185	30,321	28,247	40,681	18,215	24,152	18,215	(5,937)	-24.6%
8518	NCLB, Title V - Innovative Programs	6,462	3,176	3,177	0	0	0	0	0	0	0	0	0	N/A
8521	Vocational Education - Operating Exp.	0	36,259	61,765	50,746	91,207	94,380	95,841	110,483	95,947	95,947	95,947	0	0.0%
8692	Other Rest. Federal Grants thru PA - LISA	0	5,000	0	0	15,000	0	0	0	0	0	0	0	N/A
8703	ARRA - Title I, Part A & D	0	0	0	5,107	100,733	119,336	11,350	0	0	0	0	0	N/A
8708	ARRA - State Fiscal Stabilization Fund	0	0	0	0	864,601	843,677	0	0	0	0	0	0	N/A
8709	ARRA - Edu Jobs	0	0	0	0	0	499,865	7,751	0	0	0	0	0	N/A
8734	Race to the Top	0	0	0	0	0	0	0	0	0	0	0	0	N/A
TOTAL FEDERAL SOURCES		660,363	755,162	850,372	815,040	1,802,876	2,302,933	836,176	1,029,790	866,937	924,844	866,937	(57,907)	-6.3%
REVENUE FROM OTHER SOURCES														
9320	TFRs From Special Revenue Fund	0	0	0	99,584	0	0	0	0	0	0	0	0	N/A
9329	TFRs From Athletic Fund (now 6710)	46,142	30,357	52,860	35,386	30,882	13,000	0	0	0	0	0	0	N/A
9332	TFRs From Capital Projects	0	0	0	0	0	1,517	0	0	0	0	0	0	N/A
9340	TFRs From Debt Service Fund	8,049	0	0	0	0	0	0	0	0	0	0	0	N/A
9351	TFRs From Food Service Fund	0	0	0	1,300	1,300	1,300	0	0	0	0	0	0	N/A
9360	TFRs From Internal Service Fund	0	0	0	0	0	0	0	0	0	0	0	0	N/A
9380	Transfers From Activities Fund	250	0	1,108	2,827	7,398	0	21,629	1,958	24,973	0	0	0	N/A
9400	Sales of Fixed Assets	140,241	0	521	16	0	6,739	11,722	4,655	100	2,000	2,000	0	0.0%
TOTAL OTHER SOURCES		194,682	30,357	54,489	139,113	39,580	22,556	33,351	6,613	25,073	2,000	2,000	0	0.0%
SUB-TOTAL ALL REVENUES		42,156,850	44,838,700	46,767,514	47,205,735	50,294,674	50,571,394	52,110,256	53,266,512	53,795,580	54,230,180	55,642,107	1,411,927	2.6%
USE OF DESIGNATED FUND BALANCE SOURCES														
0830-230 PSERS		0	0	0	0	0	0	0	0	144,802	414,173	691,463	0	67.0%
TOTAL USE OF DESIG FND BAL		0	0	0	0	0	0	0	0	144,802	414,173	691,463	0	67.0%
TOTAL ALL REVENUES		\$42,156,850	\$44,838,700	\$46,767,514	\$47,205,735	\$50,294,674	\$50,571,394	\$52,110,256	\$53,266,512	\$53,940,382	\$54,644,353	\$56,333,570	\$1,411,927	3.1%

Gettysburg Area School District
 2015-2016 Preliminary Budget - Expenses
 State Budget Format
 Updated 2/17/15

Budget Detail

<u>Function-Object</u>	<u>Description</u>	Amounts			Rate of Change
		14/15 Budget	15/16 Change	15/16 Projection	
1000 Instruction					
1100	Regular Instruction Programs - E/S				
100	Personnel Services-Salaries	12,014,900	219,437	12,234,337	1.83%
200	Personnel Services-Employee Benefits	6,940,468	592,733	7,533,201	8.54%
300	Purchased Professional & Technical Services	425,262	(360,750)	64,512	-84.83%
400	Purchased Property Services	156,874	(72,082)	84,792	-45.95%
500	Other Purchased Services	1,983,393	253,370	2,236,763	12.77%
600	Supplies	1,112,993	(27,592)	1,085,401	-2.48%
700	Property	0	0	0	
800	Other Objects	11,800	4,197	15,997	35.57%
	Total Regular Instruction Programs - E/S	22,645,690	609,313	23,255,003	2.69%
1200	Special Instruction Programs - E/S				
100	Personnel Services-Salaries	1,664,133	33,285	1,697,418	2.00%
200	Personnel Services-Employee Benefits	1,089,942	81,222	1,171,164	7.45%
300	Purchased Professional & Technical Services	2,176,318	121,544	2,297,862	5.58%
400	Purchased Property Services	0	0	0	
500	Other Purchased Services	568,623	35,806	604,429	6.30%
600	Supplies	25,412	(3,412)	22,000	-13.43%
700	Property	0	0	0	
800	Other Objects	150	198	348	132.00%
	Total Special Instruction Programs - E/S	5,524,578	268,643	5,793,221	4.86%
1300	Vocational Education Programs				
100	Personnel Services-Salaries	1,512,303	28,412	1,540,715	1.88%
200	Personnel Services-Employee Benefits	856,008	67,273	923,281	7.86%
300	Purchased Professional & Technical Services	183,479	22,845	206,324	12.45%
400	Purchased Property Services	109,569	21,798	131,367	19.89%
500	Other Purchased Services	3,895	2,726	6,621	69.99%
600	Supplies	164,674	54,181	218,855	32.90%
700	Property	9,141	(9,141)	0	
800	Other Objects	835	25	860	2.99%
	Total Vocational Education Programs	2,839,904	188,119	3,028,023	6.62%
1400	Other Instructional Programs - E/S				
100	Personnel Services-Salaries	184,663	(41,342)	143,321	-22.39%
200	Personnel Services-Employee Benefits	69,702	(3,891)	65,811	-5.58%
300	Purchased Professional & Technical Services	500,111	26,849	526,960	5.37%
400	Purchased Property Services	0	0	0	
500	Other Purchased Services	373,113	22,724	403,334	6.09%
600	Supplies	6,974	(4,223)	2,751	-60.55%
700	Property	0	0	0	
800	Other Objects	0	0	0	
	Total Other Instructional Programs - E/S	1,134,563	117	1,142,177	0.01%

Budget Detail**Function-Object****Description****Amounts**

14/15 Budget	15/16 Change	15/16 Projection	Rate of Change
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1500 Other Education Programs				
100 Personnel Services-Salaries	0	0	0	
200 Personnel Services-Employee Benefits	0	0	0	
300 Purchased Professional & Technical Services	14,000	1,432	15,432	10.23%
400 Purchased Property Services	0	0	0	
500 Other Purchased Services	0	0	0	
600 Supplies	0	0	0	
700 Property	0	0	0	
800 Other Objects	0	0	0	
Total Adult Education Programs	14,000	1,432	15,432	10.23%

1700 Community/Junior College Education Programs				
500 Other Purchased Services	0	0	0	
600 Supplies	0	0	0	
Total Community/Junior College Education Programs	0	0	0	

1800 Instructional Programs for Pre-Kindergarten				
100 Personnel Services-Salaries	0	0	0	
200 Personnel Services-Employee Benefits	0	0	0	
300 Purchased Professional & Technical Services	0	0	0	
400 Purchased Property Services	0	0	0	
500 Other Purchased Services	0	0	0	
600 Supplies	0	0	0	
700 Property	0	0	0	
800 Other Objects	0	0	0	
Total Instructional Programs for Pre-Kindergarten	0	0	0	

Total Instruction

32,158,735	1,067,624	33,233,856	3.32%
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2000 Support Services

2100 Support Services - Pupil Personnel				
100 Personnel Services-Salaries	1,009,829	19,958	1,029,787	1.98%
200 Personnel Services-Employee Benefits	577,673	51,597	629,270	8.93%
300 Purchased Professional & Technical Services	31,800	3,350	35,150	10.53%
400 Purchased Property Services	375	0	375	0.00%
500 Other Purchased Services	5,560	(2,814)	2,746	-50.61%
600 Supplies	57,649	4,019	61,668	6.97%
700 Property	0	0	0	
800 Other Objects	1,800	(1,800)	0	
Total Support Services - Pupil Personnel	1,684,686	74,310	1,758,996	4.41%

2200 Support Services - Instructional Staff				
100 Personnel Services-Salaries	495,102	(15,084)	480,018	-3.05%
200 Personnel Services-Employee Benefits	214,446	17,452	231,898	8.14%
300 Purchased Professional & Technical Services	24,150	30,684	63,140	127.06%
400 Purchased Property Services	10,348	1,530	11,878	14.79%
500 Other Purchased Services	84,223	(43,318)	40,905	-51.43%
600 Supplies	91,010	24,032	115,042	26.41%
700 Property	0	0	0	
800 Other Objects	12,292	1,418	13,710	11.54%
Total Support Services - Instructional Staff	931,571	16,714	956,591	1.79%

Budget Detail**Function-Object****Description****Amounts**

	14/15 Budget	15/16 Change	15/16 Projection	Rate of Change
2300 Support Services - Administration				
100 Personnel Services-Salaries	1,706,193	34,126	1,740,319	2.00%
200 Personnel Services-Employee Benefits	1,021,583	93,717	1,115,300	9.17%
300 Purchased Professional & Technical Services	270,080	6,089	276,169	2.25%
400 Purchased Property Services	2,819	(150)	2,669	-5.32%
500 Other Purchased Services	49,105	(17,546)	31,559	-35.73%
600 Supplies	19,315	4,862	24,177	25.17%
700 Property	0	0	0	
800 Other Objects	16,985	1,100	18,085	6.48%
Total Support Services - Administration	3,086,080	122,198	3,208,278	3.96%
2400 Support Services - Pupil Health				
100 Personnel Services-Salaries	297,545	4,049	301,594	1.36%
200 Personnel Services-Employee Benefits	209,030	14,659	223,689	7.01%
300 Purchased Professional & Technical Services	8,790	412	9,202	4.69%
400 Purchased Property Services	471	0	471	0.00%
500 Other Purchased Services	345	2	347	0.58%
600 Supplies	11,945	544	12,489	4.55%
700 Property	5,500	(5,500)	0	
800 Other Objects	0	0	0	
Total Support Services - Pupil Health	533,626	14,166	547,792	2.65%
2500 Support Services - Business				
100 Personnel Services-Salaries	384,538	7,692	392,230	2.00%
200 Personnel Services-Employee Benefits	241,134	19,731	260,865	8.18%
300 Purchased Professional & Technical Services	124,855	(5,900)	118,955	-4.73%
400 Purchased Property Services	21,735	(14,755)	6,980	-67.89%
500 Other Purchased Services	11,711	(565)	11,146	-4.82%
600 Supplies	21,270	(1,380)	19,890	-6.49%
700 Property	0	0	0	
800 Other Objects	150	0	150	0.00%
Total Support Services - Business	805,393	4,823	810,216	0.60%
2600 Operation & Maintenance of Plant Services				
100 Personnel Services-Salaries	1,887,559	37,702	1,925,261	2.00%
200 Personnel Services-Employee Benefits	1,248,571	97,148	1,345,719	7.78%
300 Purchased Professional & Technical Services	31,750	119,917	151,667	377.69%
400 Purchased Property Services	1,033,144	132,723	1,165,867	12.85%
500 Other Purchased Services	172,413	14,864	187,277	8.62%
600 Supplies	606,483	53,489	670,342	8.82%
700 Property	299,056	(179,083)	119,973	-59.88%
800 Other Objects	3,624	0	3,624	0.00%
Total Operation & Maintenance of Plant Services	5,282,600	276,760	5,569,730	5.24%
2700 Student Transportation Services				
100 Personnel Services-Salaries	47,850	958	48,808	2.00%
200 Personnel Services-Employee Benefits	30,940	2,461	33,401	7.95%
300 Purchased Professional & Technical Services	3,500	826	4,326	23.60%
400 Purchased Property Services	1,000	0	1,000	0.00%
500 Other Purchased Services	2,950,017	232,193	3,182,210	7.87%
600 Supplies	13,200	471	13,671	3.57%
700 Property	0	0	0	
800 Other Objects	150	0	150	0.00%
Total Student Transportation Services	3,046,657	236,909	3,283,566	7.78%

Budget Detail**Function-Object****Description****Amounts**

14/15 Budget	15/16 Change	15/16 Projection	Rate of Change
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2800 Support Services - Central				
100 Personnel Services-Salaries	403,240	8,066	411,306	2.00%
200 Personnel Services-Employee Benefits	283,094	20,698	303,792	7.31%
300 Purchased Professional & Technical Services	55,950	23,000	79,362	41.11%
400 Purchased Property Services	0	0	3,300	#DIV/0!
500 Other Purchased Services	98,821	(7,093)	91,728	-7.18%
600 Supplies	88,755	14,300	103,055	16.11%
700 Property	61,345	(55,345)	6,000	-90.22%
800 Other Objects	3,895	(35)	4,205	-0.90%
Total Support Services - Central	995,100	3,591	1,002,748	0.36%

2900 Other Support Services				
100 Personnel Services-Salaries	0	0	0	
200 Personnel Services-Employee Benefits	0	0	0	
300 Purchased Professional & Technical Services	0	0	0	
400 Purchased Property Services	0	0	0	
500 Other Purchased Services	41,301	2,339	43,640	5.66%
600 Supplies	0	0	0	
700 Property	0	0	0	
800 Other Objects	40,958	13,163	54,121	32.14%
Total Other Support Services	82,259	15,502	97,761	18.85%

Total Support Services

16,447,972	764,973	17,235,678	4.65%
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3000 Operation of Noninstructional Services

3100 Food Services				
100 Personnel Services-Salaries	0	0	0	
200 Personnel Services-Employee Benefits	0	0	0	
300 Purchased Professional & Technical Services	0	0	0	
400 Purchased Property Services	0	0	0	
500 Other Purchased Services	0	0	0	
600 Supplies	0	0	0	
700 Property	0	0	0	
800 Other Objects	0	0	0	
Total Food Services	0	0	0	

3200 Student Activities				
100 Personnel Services-Salaries	487,275	6,268	493,543	1.29%
200 Personnel Services-Employee Benefits	169,379	23,714	193,093	14.00%
300 Purchased Professional & Technical Services	161,721	6,722	169,164	4.16%
400 Purchased Property Services	33,102	1,177	34,279	3.56%
500 Other Purchased Services	54,383	(156)	55,473	-0.29%
600 Supplies	40,793	(5,235)	45,532	-12.83%
700 Property	27,000	6,383	33,383	23.64%
800 Other Objects	11,375	(188)	11,187	-1.65%
Total Student Activities	985,028	38,685	1,035,654	3.93%

Budget Detail**Function-Object****Description****Amounts**

14/15 Budget	15/16 Change	15/16 Projection	Rate of Change
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3300 Community Services

100 Personnel Services-Salaries	0	0	0	
200 Personnel Services-Employee Benefits	0	0	0	
300 Purchased Professional & Technical Services	0	0	0	
400 Purchased Property Services	0	0	0	
500 Other Purchased Services	0	0	0	
600 Supplies	0	0	8,623	#DIV/0!
700 Property	0	0	0	
800 Other Objects	5,900	0	5,900	0.00%
Total Community Services	5,900	0	14,523	0.00%

3400 Scholarships and Awards

100 Personnel Services-Salaries	0	0	0	
200 Personnel Services-Employee Benefits	0	0	0	
300 Purchased Professional & Technical Services	0	0	0	
400 Purchased Property Services	0	0	0	
500 Other Purchased Services	0	0	0	
600 Supplies	0	0	0	
700 Property	0	0	0	
800 Other Objects	0	0	0	
Total Scholarships and Awards	0	0	0	

Total Operation of Noninstructional Services

990,928	38,685	1,050,177	3.90%
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4000 Facilities Acquisition, Construction and Improvement Services

4000 Facilities Acquisition, Construction and Improvement Services

100 Personnel Services-Salaries	0	0	0	
200 Personnel Services-Employee Benefits	0	0	0	
300 Purchased Professional & Technical Services	0	0	0	
400 Purchased Property Services	0	0	0	
500 Other Purchased Services	0	0	0	
600 Supplies	0	0	0	
700 Property	0	0	0	

Total Facilities Acquisition, Construction and Imp

0	0	0	
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5000 Other Financing Uses

5100 Debt Services

800 Other Objects	2,350,818	(112,793)	2,238,025	-4.80%
900 Other Financing Uses	3,231,000	178,000	3,409,000	5.51%
Total Debt Services	5,581,818	65,207	5,647,025	1.17%

5200 Fund Transfers

900 Other Financing Uses	259,500	39,918	299,418	15.38%
Total Fund Transfers	259,500	39,918	299,418	15.38%

5300 Transfers to Component Units

900 Other Financing Uses	0	0	0	
Total Transfers to Component Units	0	0	0	

5900 Budgetary Reserve

800 Other Objects	350,000	0	350,000	0.00%
Total Budgetary Reserve	350,000	0	350,000	0.00%

Total Other Financing Uses

6,191,318	105,125	6,296,443	1.70%
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Total Expenditures

55,788,953	1,976,407	57,816,154	3.54%
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Budget Detail**Function-Object****Description**

Amounts			
14/15	15/16	15/16	Rate of
Budget	Change	Projection	Change

Note - Some rounding differences can occur in this spreadsheet between detail and summary calculations.

Major Object Summary

100 Personnel Services-Salaries	22,095,130	343,527	22,438,657	1.55%
200 Personnel Services-Employee Benefits	12,951,970	1,078,514	14,030,484	8.33%
300 Purchased Professional & Technical Services	4,011,766	(2,980)	4,018,225	-0.07%
400 Purchased Property Services	1,369,437	70,241	1,442,978	5.13%
500 Other Purchased Services	6,396,903	492,532	6,898,178	7.70%
600 Supplies	2,260,473	114,056	2,403,496	5.05%
700 Property	402,042	(242,686)	159,356	-60.36%
800 Other Objects	2,810,732	(94,715)	2,716,362	-3.37%
900 Other Financing Uses	3,490,500	217,918	3,708,418	6.24%
	<u>55,788,953</u>	<u>1,976,407</u>	<u>57,816,154</u>	<u>3.54%</u>

Gettysburg Area School District
 Object Detail
 February 17, 2015

Object	Object Description	Rough Draft													Change	Factor	Base	Comments
		03-04 (A)	04-05 (A)	05-06 (A)	06-07 (A)	07-08 (A)	08-09 (A)	09-10 (A)	10-11 (A)	11-12 (A)	12-13 (A)	13-14 (A)	14-15 (B)	15-16 (B)				
110	Admin Sal	1,503,442	1,579,244	1,724,915	1,864,053	1,923,261	2,012,625	2,063,819	1,877,383	1,822,581	1,755,971	1,753,744	1,800,266	1,836,271	36,005	2.00%	14-15	
112	Administrative Sub	5,048	0	7,700	0	22,400	0	0	17,422	146	0	0	0	0	0	0	0	0
113	Admin RTP	30,083	28,156	6,459	71,580	12,300	2,912	0	228,012	0	0	0	0	0	0	0	0	0
121	Prof Sal	12,727,528	12,978,117	13,542,476	13,892,391	14,296,605	14,730,979	14,935,948	14,876,294	14,832,640	14,803,874	14,697,031	15,041,183	15,342,007	300,824	2.00%	14-15	
122	Prof Sub	222,068	223,301	235,036	265,956	273,670	306,878	277,963	285,786	287,444	310,460	282,443	321,300	327,726	6,426	2.00%	14-15	
123	Prof Stipends/JROTC	119,155	143,122	148,874	125,694	192,589	216,752	153,451	144,254	96,295	140,780	271,708	351,104	358,126	7,022	2.00%	14-15	
124	Prof Sabb Sub	264,338	497,430	289,427	435,564	324,800	338,634	231,757	363,677	475,496	141,684	58,528	250,375	255,383	5,008	2.00%	14-15	
125	Prof Unused Pers Day	15,040	14,161	14,720	14,991	13,218	13,855	10,951	10,842	20,698	1,428	0	0	0	0	0	0	0
135	Psychologist Sal	98,555	20,164	12,000	12,000	0	0	0	0	0	0	0	12,000	12,000	0	N/C	14-15	
136	Coach Sal	269,607	269,543	290,505	295,880	328,666	313,053	315,015	332,519	302,436	259,287	242,293	288,294	294,060	5,766	2.00%	14-15	
137	Activity Adv Sal	59,066	68,262	62,503	65,448	70,604	68,557	73,537	74,804	77,969	196,908	199,712	209,658	213,851	4,193	2.00%	14-15	
138	Dept Head Sal	73,831	77,159	85,632	85,820	80,767	89,080	90,106	94,439	92,510	7,701	0	0	0	0	0	now in 137	
139	Other Extra-Curr	0	0	0	0	0	0	0	0	0	600	0	0	0	0	0	0	0
140	Tech Sal	279,187	299,876	288,521	302,719	314,427	357,815	351,587	313,867	293,119	287,361	305,264	332,464	339,113	6,649	2.00%	14-15	
155	Secy Wages	783,088	812,778	799,493	821,424	940,068	974,472	992,354	990,209	966,481	919,959	905,394	919,950	938,349	18,399	2.00%	14-15	
156	Bldg Parapro Wages	36,509	32,131	38,426	35,558	48,605	47,873	53,612	44,150	27,453	22,976	22,761	29,380	29,968	588	2.00%	14-15	
157	Tax Coll Wages	18,591	19,066	19,717	20,727	27,293	19,256	22,021	22,564	23,630	23,939	25,074	25,118	25,620	502	2.00%	14-15	
158	Asst Assess Wage	1,348	2,731	900	0	0	0	0	0	0	0	0	0	0	0	0	0	0
161	Maint Wages	247,581	261,910	257,186	252,153	281,386	293,335	305,182	265,783	252,650	270,492	285,874	290,732	296,547	5,815	2.00%	14-15	
166	Outdoor Ed Sal	3,000	3,000	2,122	2,540	3,493	3,000	2,047	1,500	0	0	0	1,961	2,000	39	2.00%	14-15	adjusted 1/20/15
171	Custodial Wages	950,444	996,441	1,012,038	1,037,980	1,168,032	1,236,811	1,240,341	1,207,636	1,206,208	1,227,460	1,267,977	1,304,623	1,330,715	26,092	2.00%	14-15	
172	Classified Subs	52,678	53,606	66,072	79,271	80,722	80,486	88,900	113,348	100,396	88,724	100,243	106,400	108,528	2,128	2.00%	14-15	
173	Classified RTP/OT/ET	49,973	45,964	62,203	61,773	68,655	85,231	83,363	79,809	63,631	74,928	115,177	119,058	121,439	2,381	2.00%	14-15	
176	Bus/Van Driver Wages	33,323	33,779	26,192	27,034	16,020	14,883	15,646	17,244	16,927	18,012	17,720	0	0	0	2.00%	14-15	
177	Summer Crew Wages	15,844	20,368	24,295	22,455	30,880	40,940	41,753	31,669	41,675	40,730	35,033	47,261	48,206	945	2.00%	14-15	
178	Cafeteria Mgr Wages	0	0	0	0	0	0	0	0	0	0	72	0	0	0	N/C	14-15	
179	Student Workers	0	0	0	0	0	0	0	0	0	289	19,616	50,554	51,565	1,011	2.00%	14-15	adjusted 1/20/15
181	Crossing Guard Wages	3,406	3,121	3,127	3,018	2,957	2,889	2,944	3,000	2,530	2,534	2,500	2,601	2,601	0	N/C	14-15	
182	Athletic Helpers Wages	20,794	24,447	25,742	25,695	29,691	29,052	23,834	25,896	22,780	19,538	23,591	26,590	27,122	532	2.00%	14-15	
185	Security Officer Wages	27,921	31,050	32,244	29,030	32,633	37,380	38,019	37,639	37,205	26,912	26,352	37,695	38,449	754	2.00%	14-15	
188	Cafeteria Worker Wages	0	0	0	0	0	0	0	0	0	0	177	0	0	0	N/C	14-15	
191	Inst Parapro Wages	355,842	334,316	368,491	368,009	404,874	425,053	442,259	389,667	421,792	439,444	436,869	430,377	438,985	8,608	2.00%	14-15	
Major Object 100 Totals		18,267,288	18,873,243	19,447,014	20,218,764	20,988,616	21,741,801	21,856,409	21,849,413	21,484,692	21,081,991	21,095,153	21,998,944	22,438,631	439,687			
211	Med Ins	2,594,801	2,988,620	3,466,980	3,575,767	3,906,636	4,053,203	4,351,347	4,404,902	4,421,324	4,552,479	4,587,219	5,607,097	5,607,097	0	0.00%	14-15	LBT
212	Dental Ins	229,312	284,591	258,696	288,916	279,877	293,727	322,270	305,540	278,257	275,915	271,933	279,174	279,174	0	0.00%	14-15	LBT
213	Life Ins	3,767	3,752	4,030	4,095	4,043	3,900	3,775	3,413	3,188	15,382	13,065	13,289	13,289	0	N/C		
215	Vision Ins	2,596	2,826	3,070	1,913	1,996	2,474	2,421	2,656	2,921	2,830	3,112	3,350	3,685	335	10.00%	14-15	LBT
220	FICA	1,394,574	1,426,048	1,460,869	1,513,901	1,575,338	1,630,218	1,633,234	1,618,511	1,594,154	1,561,012	1,557,796	1,682,326	1,716,555	34,229	7.65%	Gross P/R	adjusted 1/20/15
230	PSERS	687,239	794,783	903,520	1,288,969	1,470,954	1,024,358	1,039,277	1,208,167	1,833,415	2,573,780	3,531,231	4,722,242	5,798,142	1,075,900	25.84%	Gross P/R	adjusted 1/20/15
240	Tuition Reimb	96,038	139,530	125,047	181,168	180,922	231,336	210,486	199,590	179,382	137,071	118,599	220,400	220,400	0	N/C		
250	Unemp Comp	3,236	28,051	6,212	294	12,932	16,110	20,334	19,524	35,386	25,213	6,915	27,500	27,500	0	N/C		
260	Worker Comp	127,533	136,139	185,776	162,563	108,699	82,929	87,105	80,690	75,652	88,828	89,978	121,184	123,412	2,228	0.55%	Gross P/R	adjusted 1/20/15
271	Maj Med Self Ins	213	0	0	0	0	0	0	0	0	0	0	0	0	0	N/C		
290	Other Benefits	0	0	0	0	60	0	0	0	0	200	0	0	0	0	N/C		
291	EAP	8,082	8,169	8,091	8,118	8,818	8,136	7,211	7,033	6,252	5,818	6,018	6,200	6,200	0	N/C		
292	RTB 403b	26,437	238,859	101,860	92,536	186,129	53,406	251,904	139,376	246,573	54,649	82,362	235,000	235,000	0	N/C		
293	Clearance Reimb.	0	0	0	0	0	0	508	486	374	424	195	0	215	215	10.00%	13-14	
Major Object 200 Totals		5,173,827	6,051,367	6,524,150	7,118,241	7,736,404	7,399,797	7,929,872	7,989,888	8,676,878	9,293,601	10,268,423	12,917,762	14,030,669	1,112,907			

Gettysburg Area School District
 Object Detail
 February 17, 2015

Object	Object Description													Rough Draft	Change	Factor	Base	Comments
		03-04 (A)	04-05 (A)	05-06 (A)	06-07 (A)	07-08 (A)	08-09 (A)	09-10 (A)	10-11 (A)	11-12 (A)	12-13 (A)	13-14 (A)	14-15 (B)	15-16 (B)				
321	Ed Prof Svcs	104,272	109,075	122,088	127,968	146,423	139,669	178,303	183,519	200,159	180,751	195,005	213,866	218,143	4,277	2.00%	14-15	
322	IU Prof Ed Svcs	1,872,819	1,862,185	1,941,452	1,890,472	2,061,648	2,270,831	2,582,240	2,759,171	2,450,102	2,665,634	2,986,189	2,769,221	2,838,452	69,231	2.50%	14-15	
323	Other LEA Prof Svc	0	0	0	0	0	21,283	43,485	35,175	17,831	25,497	0	0	0	0	3.00%	14-15	
324	Prof Svc - Staff Dev	0	0	0	0	0	0	0	0	0	0	37,517	66,970	68,979	2,009	3.00%	14-15	
329	Other Prof Ed Svc	355,045	416,277	447,146	392,931	228,585	151,907	53,249	139,285	90,820	163,543	166,912	98,710	101,671	2,961	3.00%	14-15	
330	Non-Ed Prof Svc	96,356	196,952	150,261	220,309	276,230	220,309	246,234	258,517	354,919	481,004	360,569	510,614	525,932	15,318	3.00%	14-15	
341	Tech Svcs	104,897	120,087	67,605	71,567	91,257	77,363	171,801	199,564	211,048	167,706	194,009	210,800	217,124	6,324	3.00%	14-15	
348	Prof Tech Svcs	20,675	32,617	37,804	41,149	33,447	18,140	19,108	6,742	15,647	25,286	53,493	46,525	47,921	1,396	3.00%	14-15	
Major Object 300 Totals		2,554,064	2,737,193	2,766,357	2,744,396	2,837,591	2,925,427	3,306,703	3,592,071	3,340,526	3,709,421	3,993,694	3,916,706	4,018,222	101,516			
411	Disposal	4,581	2,340	5,032	1,307	2,675	5,071	3,499	3,211	5,009	5,921	2,119	6,013	6,193	180	3.00%	14-15	
412	Snow Plowing	9,144	5,373	4,485	8,374	6,058	5,605	21,419	9,829	2,249	5,752	15,898	9,596	16,866	7,270	3+3%	13-14	
414	Lawn Care	9,508	9,510	45,720	38,802	50,225	53,140	36,365	38,690	29,265	28,450	33,538	36,830	36,830	0	N/C		
415	Laundry	3,581	2,359	4,144	1,659	4,299	3,873	1,990	2,339	1,399	2,092	2,634	3,500	3,500	0	N/C		
422	Electricity	617,175	606,177	616,822	588,665	585,118	609,102	613,959	595,052	673,989	586,038	511,533	651,432	670,975	19,543	3.00%	14-15	
424	Water/Sewage	50,884	48,171	56,982	55,909	54,734	68,532	125,993	96,646	124,300	98,490	103,861	121,145	127,202	6,057	5.00%	14-15	
431	M&R-Buildings	40,356	21,235	21,840	31,587	26,763	18,807	26,255	14,053	14,541	14,370	22,454	24,300	24,300	0	N/C		
432	M&R-Equipment	282,224	325,478	308,994	329,116	278,708	295,752	264,164	265,723	313,802	334,832	283,178	349,306	349,306	0	N/C		
433	M&R-Vehicles	9,759	10,607	1,586	4,988	9,644	2,053	2,100	2,595	1,994	1,560	12,632	4,600	4,600	0	N/C		
438	M&R-Technology	14,250	9,753	3,494	486	137	1,320	0	570	5,620	1,230	199	7,770	7,770	0	N/C		
441	Rentals	140,998	129,933	154,443	174,447	194,154	200,999	208,185	238,255	257,582	160,801	182,351	188,610	188,610	0	N/C		
460	Extermination	8,699	8,971	5,788	5,837	6,764	6,634	6,819	6,743	6,638	6,916	5,362	6,826	6,826	0	N/C		
Major Object 400 Totals		1,191,160	1,179,908	1,229,328	1,245,832	1,214,624	1,270,888	1,310,748	1,273,706	1,436,388	1,246,452	1,175,759	1,409,928	1,442,978	33,050			
513	Student Transp-Cont	1,905,721	2,086,239	2,229,041	2,265,316	2,400,202	2,409,918	2,235,105	2,349,165	2,313,445	2,895,629	3,057,387	3,148,111	3,211,073	62,962	2.00%	14-15	
516	Student Transp-IU	271,724	315,252	312,457	388,237	365,722	368,190	420,295	526,189	557,867	667,079	53,463	55,000	56,100	1,100	2.00%	14-15	
521	Fire Ins	17,694	17,993	19,799	15,263	15,655	16,196	14,829	15,858	15,892	19,964	18,108	19,910	20,507	597	3.00%	14-15	
522	Fleet Ins	21,481	23,150	17,471	19,751	19,571	19,868	18,925	19,403	18,558	20,626	21,941	25,564	26,331	767	3.00%	14-15	
523	Prop/Liab Ins	71,367	71,005	79,198	61,940	63,371	64,782	59,386	63,431	63,943	76,719	72,433	79,642	82,031	2,389	3.00%	14-15	
525	Bond Ins	1,450	2,720	14,158	2,700	2,700	2,565	15,962	2,111	2,372	2,372	19,089	2,517	2,593	76	3.00%	14-15	
529	Other Ins	39,767	41,646	45,378	41,634	45,718	44,432	38,906	37,938	39,226	32,177	50,038	46,857	48,263	1,406	3.00%	14-15	
531	Communications	61,768	111,151	116,607	62,489	78,664	90,507	60,694	76,793	61,395	62,966	60,342	76,390	78,682	2,292	3.00%	14-15	
538	Communications-Tech	84,652	118,661	81,464	21,537	78,688	52,331	28,661	26,831	36,412	18,247	31,083	44,700	46,041	1,341	3.00%	14-15	
540	Advertising	8,696	22,603	14,682	21,814	15,556	15,829	7,749	5,609	15,325	6,524	5,982	9,500	9,500	0	N/C		
550	Printing/Binding	41,230	33,295	28,101	38,710	31,035	40,532	28,099	23,505	21,198	24,908	21,472	26,782	27,585	803	3.00%	14-15	
561	Tuition-PA LEAs	147,708	138,141	166,094	238,807	188,823	255,384	194,481	221,508	194,928	122,767	148,570	315,023	324,474	9,451	3.00%	14-15	
562	Tuition-Charter	243,832	297,390	236,608	279,368	371,964	560,379	643,834	1,232,939	1,628,973	1,967,607	2,223,214	2,456,114	2,578,920	122,806	5.00%	14-15	
564	Tuition-VoTech	5,053	4,819	0	0	0	202,858	285,040	238,602	104,371	14,037	0	0	0	0	N/C		
567	Tuition-APS	0	0	0	0	0	0	0	0	0	0	46,517	0	0	0	N/C		
568	Tuition-PRRI/APS	8,246	32,214	26,174	78,241	79,404	70,389	88,337	3,330	15,217	12,276	824	34,292	35,321	1,029	3.00%	14-15	
569	Other Tuition/MANITO	25,647	25,007	23,631	790	0	9,990	107,202	136,128	139,190	171,130	333,703	236,225	243,312	7,087	3.00%	14-15	
580	Staff Travel	88,163	98,267	122,982	138,415	114,445	143,554	58,359	76,592	57,313	64,865	35,330	55,402	55,402	0	N/C		
594	IU Pmts W/H-Tuition	27,182	19,337	15,092	10,834	25,776	24,745	19,480	13,358	36,625	46,782	7,913	36,626	8,395	(28,231)	3+3%	13-14	
595	IU Pmts W/H-Oper	29,418	30,045	31,781	33,238	34,679	37,337	40,896	41,467	39,565	40,110	41,340	42,576	43,640	1,064	2.50%	14-15	
Major Object 500 Totals		3,100,799	3,488,936	3,580,719	3,719,084	3,931,973	4,429,786	4,366,240	5,110,757	5,361,815	6,266,785	6,248,749	6,711,231	6,898,170	186,939			

Gettysburg Area School District
 Object Detail
 February 17, 2015

Object	Object Description	03-04 (A)	04-05 (A)	05-06 (A)	06-07 (A)	07-08 (A)	08-09 (A)	09-10 (A)	10-11 (A)	11-12 (A)	12-13 (A)	13-14 (A)	14-15 (B)	15-16 (B)	Change	Factor	Base	Comments
611	Gen Supplies	602,361	619,645	545,615	656,196	674,702	749,936	652,825	621,163	781,996	792,036	783,132	828,428	844,997	16,569	2.00%	14-15	
618	Tech Supplies	212,488	198,910	346,603	411,133	763,608	448,718	598,592	333,753	398,864	792,289	842,427	412,303	420,549	8,246	2.00%	14-15	
621	Natural Gas	181,234	106,267	606,374	541,953	447,620	471,738	423,218	383,834	309,717	301,794	228,031	337,944	348,082	10,138	3.00%	14-15	
623	Propane	40	74	64	96	178	217	160	270	444	377	430	1,125	1,159	34	3.00%	14-15	
624	Fuel Oil	133,890	254,951	16,692	3,438	12,089	9,106	5,818	375	0	0	0	0	0	0	N/C		inc with nat gas
626	Gasoline	20,339	25,316	31,261	34,248	40,614	33,877	27,268	33,832	35,883	29,441	28,416	46,591	47,989	1,398	3.00%	14-15	
627	Diesel Fuel	1,963	3,051	3,780	4,346	4,444	5,118	7,076	6,523	8,171	7,715	6,265	9,130	9,404	274	3.00%	14-15	
635	Meals/Refreshments	0	0	0	0	0	0	0	7,043	7,092	13,803	12,081	16,803	16,803	0	N/C		
641	Published Matts	332,265	324,832	307,806	354,209	394,708	368,581	400,312	325,188	261,189	240,489	317,162	319,494	329,079	9,585	3.00%	14-15	
648	Computer Software	155,756	151,701	185,488	177,339	264,134	318,728	509,897	341,793	276,067	322,883	375,850	374,181	385,406	11,225	3.00%	14-15	
Major Object 600 Totals		1,640,336	1,684,746	2,043,684	2,182,957	2,602,098	2,406,019	2,625,166	2,053,774	2,079,423	2,500,827	2,593,794	2,345,999	2,403,468	57,469			
710	Land/Site Imp	40,856	35,563	73,580	29	26,858	11,162	11,683	18,512	19,094	5,787	30,476	14,100	14,100	0	N/C		
720	Bldgs/Bldg Imp	17,600	7,379	11,737	12,826	9,410	28,384	21,154	1,841	35,009	56,518	6,520	41,000	41,000	0	N/C		
751	Equip-Original	2,484	11,645	12,683	7,595	73,735	47,795	98,489	26,528	39,619	49,816	87,091	3,500	3,500	0	N/C		
758	Equip-Orig Tech	10,872	41,051	190	7,588	16,789	39,376	15,326	0	8,268	6,488	75,387	0	0	0	N/C		
761	Equip-Replace	100,027	60,842	88,801	21,273	46,023	61,969	94,572	58,876	183,242	58,118	75,128	94,756	94,756	0	N/C		
768	Equip-Replace Tech	33,854	24,159	63,905	57,623	32,453	34,260	185,492	100,441	36,713	123,727	44,069	6,000	6,000	0	N/C		
Major Object 700 Totals		205,692	180,639	250,896	106,934	205,267	222,946	426,716	206,198	321,945	300,454	318,671	159,356	159,356	0			
810	Dues And Fees	35,189	52,245	50,844	72,274	61,891	63,869	64,554	93,389	87,751	83,509	103,967	68,316	68,316	0	N/C		
820	Judgments	0	3,000	0	0	0	0	0	0	0	0	2,250	0	0	0	N/C		
831	Interest-Cap Leases	85,752	142,218	223,171	264,473	208,453	262,292	124,406	105,533	85,904	73,718	60,765	174,193	198,755	24,562			per sched
832	Interest-Serial Bond	1,298,319	1,139,599	1,032,541	1,007,373	961,386	766,789	628,671	521,183	927,678	2,209,184	2,153,600	2,095,303	2,035,270	(60,033)			per sched
839	Interest-Other	1,120	0	0	0	0	0	0	0	0	0	0	0	0	0	N/C		
860	Grants-Munis/Other	5,900	5,900	10,260	7,115	8,149	5,925	5,900	5,900	22,060	7,595	7,699	5,900	5,900	0	N/C		
880	Refunds-P/Y Receipts	34,630	67,026	6,595	37,609	21,067	32,834	67,672	473,706	23,249	47,603	34,948	4,000	4,000	0	N/C		
890	Misc Expenses	250	500	0	0	0	1,020	1,770	1,590	1,590	1,080	1,025	350,000	350,000	0	N/C		
899	Pass-Through Funds	0	0	0	0	0	0	0	0	34,996	54,121	26,798	54,121	27,323			13-14	
Major Object 800 Totals		1,461,160	1,410,488	1,323,411	1,388,844	1,260,945	1,132,729	892,973	1,201,301	1,148,232	2,457,685	2,418,375	2,724,510	2,716,362	(8,148)			
911	Principal-Cap Leases	440,000	460,000	480,000	505,000	530,000	908,000	946,000	670,000	702,000	735,000	761,000	791,000	1,129,000	338,000			per sched
912	Principal-Serial Bon	1,685,000	1,770,000	1,830,000	1,855,000	1,885,000	1,595,000	1,625,000	2,025,000	3,695,000	2,410,000	2,470,000	2,525,000	2,280,000	(245,000)			per sched
932	Tfrs-Cap Reserve	2,250,000	149,572	3,418,185	772,502	1,111,741	1,430,749	1,800,639	2,811,886	1,313,710	284,500	6,108,432	299,418	299,418	0	N/C		
939	Tfrs-Other Funds	44,413	44,235	49,065	43,768	48,222	148,326	54,728	1,517	0	2,375	0	0	0	0	N/C		
990	Misc Other Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Major Object 900 Totals		4,419,413	2,423,807	5,777,250	3,176,270	3,574,963	4,082,075	4,426,367	5,508,403	5,710,710	3,431,875	9,339,432	3,615,418	3,708,418	93,000			
Grand Total		38,013,738	38,030,327	42,942,810	41,901,322	44,352,482	45,611,468	47,141,194	48,785,511	49,560,609	50,289,091	57,452,050	55,799,854	57,816,274	2,016,420			

1,552,594 due to labor= 77.00%

Notes (13/14): - JROTC moved from 121 to 123 in 13/14.
 -Supplemental payroll coding changed 13/14 due to GAEA contract changes
 -Student workers separated from grounds beginning summer 2013

Gettysburg Area School District
 Unassigned Fund Balance Worksheet
 February 17, 2015

Includes impact of Act 1 Exception for PSERS in 2015/16 of \$356,863

	January 20, 2015	June 2, 2014	
Unassigned Fund Balance (Balance) -Per June 30, 2014 Audit Report	\$8,331,967	\$9,089,617	Unassigned Fund Balance (Balance) -Per June 30, 2013 Audit Report
2014/15 Budget Impact on Balance			2013/14 Budget Impact on Balance
Revenue Budget	\$54,230,180	\$52,806,493	Revenue Budget
Expense Budget	(55,799,854)	(53,782,683)	Expense Budget
Shortfall/Use of Balance	<u>(1,569,674)</u>	<u>(976,190)</u>	Shortfall/Use of Balance
	6,762,293	8,113,427	
Resolution Recommended for Consideration:			Resolution Recommended for Consideration:
Add to PSERS Fund	0	(1,000,000)	Add to PSERS Fund
Provide for Admin Bldg ADA work	0	(1,039,810)	Provide for Admin Bldg ADA work
Capital Needs	(700,000) (700,000)	(750,000) (2,789,810)	Capital Needs
Projected/Estimated Balance at 6/30/15	6,062,293	5,323,617	Projected/Estimated Balance at 6/30/14
Amount Needed to Balance 2015/16 Budget agrees with 1/2/15 Rough Draft Projection	<u>(1,482,584)</u>	<u>(1,155,501)</u>	Amount Needed to Balance 2014/15 Budget agrees with 5/19/14 Updated Projection
Projected Balance 6/30/16 7.92% of 15/16 budget	<u>\$4,579,709</u>	<u>\$4,168,116</u>	Projected Balance 6/30/15 7.47% of 14/15 budget
Limit on Projected Balance at 6/30/16			Limit on Projected Balance at 6/30/15
Projected 2015/16 Expense Budget	\$57,816,154	\$55,799,854	Projected 2014/15 Expense Budget
8% Limit	<u>4,625,292</u>	<u>4,463,988</u>	8% Limit
Projected Balance Above/(Below) Projected Limit	<u>(\$45,583)</u>	<u>(\$295,872)</u>	Projected Balance Above/(Below) Projected Limit

Rough Draft 15/16 Rev	56,333,570
Rough Draft 15/16 Exp	57,816,154
Diff	(1,482,584)

Note: this includes the use of \$691,463 from the PSERS committed fund balance.