Gettysburg Area School District

Summary of Major Budget Categories
2016-2017 Draft Final Budget - Option B - Reduce increase to 0.64471% or 0.0676 mill real estate tax increase per updated assessed values June 20, 2016

2016-17 Value Per Mill: \$2,652,043

Category Description Actual 2014-15 Enal Budget 2015-16 Draft Final Budget 2015-16 Budget 2015-16 Budget 2016-17 Change From 2015-16 Budget 2015-16 Budget 2016-17 % of Total Budget 2015-16 Budget 2016-17 % of Total Budget 2015-16 Budget 2015-16 Budget 2016-17 % of Total Budget 2015-16 Budget 2015-16 Budget 2016-17 % of Total Budget 2015-16					06/20/16			
Category Description Description Description Substitution Substituti				Final	Draft	Change F	rom	
Revenues			Actual	Budget	Final Budget			% of Total
Revenues	Category	Description	2014-15					Budget
Total Revenues	Revenues							
Sub-Total Revenues	6000	Local Sources	\$39,253,638 (1)	\$38,008,014 (1)	\$39,439,338 (1)	\$1,431,324	3.8%	67.67%
SUB-TOTAL REVENUES 56,304,051 55,528,304 57,851,390 2,323,086 4.2% 99.27%	7000	State Sources	15,878,811 ⁽¹⁾	16,435,647 ⁽¹⁾	17,246,240 ⁽¹⁾	810,593	4.9%	29.59%
SUB-TOTAL REVENUES 56,304,051 349,398 667,219 426,942 (240,277) -36.0% 0.73%	8000	Federal Sources	1,166,242	1,082,643	1,163,812	81,169	7.5%	2.00%
TOTAL REVENUES \$56,653,449 \$56,195,523 \$58,278,332 \$2,082,809 3.7% 100.00%	9000	Other Sources	5,360	2,000	2,000	0	0.0%	0.00%
TOTAL REVENUES \$56,653,449 \$56,195,523 \$58,278,332 \$2,082,809 3.7% 100.00%		SUB-TOTAL REVENUES	56,304,051	55,528,304	57,851,390	2,323,086	4.2%	99.27%
Expenses	0830	Use of Committed Fund Balance	349,398	667,219	426,942	(240,277)	-36.0%	0.73%
100 Salaries and Wages \$21,618,280 \$22,316,597 \$22,072,551 \$(\$244,046) -1.1% 36.03% 200 Employee Benefits 12,151,501 13,867,744 15,054,149 1,186,405 8.6% 24,58% 24,58% 36,184,341 37,126,700 942,359 2.6% 60.61% 300 Purchased Professional Services 4,120,326 4,093,419 5,523,459 1,430,040 34.9% 9.02% 400 Purchased Property Services 1,220,643 1,466,120 1,480,310 14,190 1.0% 2.42% 500 Other Purchased Services 6,385,327 6,836,409 7,345,106 508,697 7.4% 11.99% 600 Supplies 2,304,763 2,110,275 2,105,948 (4,327) -0.2% 3.44% 700 Property and Equipment 312,895 151,476 110,789 (40,687) -26.9% 0.18% 800 Other Objects 2,411,073 2,519,366 2,494,772 (24,594) -1.0% 4.07% 800 Other Financing Uses 4,579,136 3,956,845 5,067,318 1,110,473 28.11% 8.27% Sub-Total 300 to 900 Objects 21,334,163 21,133,910 24,127,702 2,993,792 14.2% 39,39% 10,000% 10,000% 10,000 10,		TOTAL REVENUES	\$56,653,449	\$56,195,523	\$58,278,332	\$2,082,809	3.7%	100.00%
100 Salaries and Wages \$21,618,280 \$22,316,597 \$22,072,551 \$(\$244,046) -1.1% 36.03% 200 Employee Benefits 12,151,501 13,867,744 15,054,149 1,186,405 8.6% 24,58% 24,58% 36,184,341 37,126,700 942,359 2.6% 60.61% 300 Purchased Professional Services 4,120,326 4,093,419 5,523,459 1,430,040 34.9% 9.02% 400 Purchased Property Services 1,220,643 1,466,120 1,480,310 14,190 1.0% 2.42% 500 Other Purchased Services 6,385,327 6,836,409 7,345,106 508,697 7.4% 11.99% 600 Supplies 2,304,763 2,110,275 2,105,948 (4,327) -0.2% 3.44% 700 Property and Equipment 312,895 151,476 110,789 (40,687) -26.9% 0.18% 800 Other Objects 2,411,073 2,519,366 2,494,772 (24,594) -1.0% 4.07% 800 Other Financing Uses 4,579,136 3,956,845 5,067,318 1,110,473 28.11% 8.27% Sub-Total 300 to 900 Objects 21,334,163 21,133,910 24,127,702 2,993,792 14.2% 39,39% 10,000% 10,000% 10,000 10,	Expenses							
200 Employee Benefits 12,151,501 13,867,744 15,054,149 1,186,405 8.6% 24.58% Sub-Total 100 to 200 Objects 33,769,781 36,184,341 37,126,700 942,359 2.6% 60.61%		Salaries and Wages	\$21 618 280	\$22 316 597	\$22 072 551	(\$244.046)	-1 1%	36 03%
Sub-Total 100 to 200 Objects 33,769,781 36,184,341 37,126,700 942,359 2.6% 60.61% 300 Purchased Professional Services 4,120,326 4,093,419 5,523,459 1,430,040 34.9% 9.02% 400 Purchased Property Services 1,220,643 1,466,120 1,480,310 14,190 1.0% 2.42% 500 Other Purchased Services 6,385,327 6,836,409 7,345,106 508,697 7.4% 11.99% 600 Supplies 2,304,763 2,110,275 2,105,948 (4,327) -0.2% 3.44% 700 Property and Equipment 312,895 151,476 110,789 (40,687) -26.9% 0.18% 800 Other Objects 2,411,073 2,519,366 2,494,772 (24,594) -1.0% 4.07% 900 Other Financing Uses 4,579,136 3,956,845 5,067,318 1,110,473 28.1% 8.27% Sub-Total 300 to 900 Objects 21,334,163 21,133,910 24,127,702 2,993,792 14.2% 39.39% Increase/(Decrease) in Unassigned Fund Balance (1,122,72				. , ,	. , ,	(' ' '		
400 Purchased Property Services 1,220,643 1,466,120 1,480,310 14,190 1.0% 2.42% 500 Other Purchased Services 6,385,327 6,836,409 7,345,106 508,697 7.4% 11.99% 600 Supplies 2,304,763 2,110,275 2,105,948 (4,327) -0.2% 3.44% 700 Property and Equipment 312,895 151,476 110,789 (40,687) -26,9% 0.18% 800 Other Objects 2,411,073 2,519,366 2,494,772 (24,594) -1.0% 4.07% 900 Other Financing Uses 4,579,136 3,956,845 5,067,318 1,110,473 28.1% 8.27% Sub-Total 300 to 900 Objects 21,334,163 21,133,910 24,127,702 2,993,792 14.2% 39.39% TOTAL EXPENSES \$55,103,944 \$57,318,251 \$61,254,402 \$3,936,151 6.9% 100.00% Increase/(Decrease) in Unassigned Fund Balance (1,122,728) (2,976,070) 1.1222 Unreconciled Difference \$0 \$0 \$0 0.0000								
400 Purchased Property Services 1,220,643 1,466,120 1,480,310 14,190 1.0% 2.42% 500 Other Purchased Services 6,385,327 6,836,409 7,345,106 508,697 7.4% 11.99% 600 Supplies 2,304,763 2,110,275 2,105,948 (4,327) -0.2% 3.44% 700 Property and Equipment 312,895 151,476 110,789 (40,687) -26,9% 0.18% 800 Other Objects 2,411,073 2,519,366 2,494,772 (24,594) -1.0% 4.07% 900 Other Financing Uses 4,579,136 3,956,845 5,067,318 1,110,473 28.1% 8.27% Sub-Total 300 to 900 Objects 21,334,163 21,133,910 24,127,702 2,993,792 14.2% 39.39% TOTAL EXPENSES \$55,103,944 \$57,318,251 \$61,254,402 \$3,936,151 6.9% 100.00% Increase/(Decrease) in Unassigned Fund Balance (1,122,728) (2,976,070) 1.1222 Unreconciled Difference \$0 \$0 \$0 0.0000	300	Purchased Professional Services	4.120.326	4.093.419	5.523.459	1.430.040	34.9%	9.02%
500 Other Purchased Services 6,385,327 6,836,409 7,345,106 508,697 7.4% 11.99% 600 Supplies 2,304,763 2,110,275 2,105,948 (4,327) -0.2% 3.44% 700 Property and Equipment 312,895 151,476 110,789 (40,687) -26.9% 0.18% 800 Other Objects 2,411,073 2,519,366 2,494,772 (24,594) -1.0% 4.07% 900 Other Financing Uses 4,579,136 3,956,845 5,067,318 1,110,473 28.1% 8.27% Sub-Total 300 to 900 Objects 21,334,163 21,133,910 24,127,702 2,993,792 14.2% 39.39% TOTAL EXPENSES \$55,103,944 \$57,318,251 \$61,254,402 \$3,936,151 6.9% 100.00% Increase/(Decrease) in Unassigned Fund Balance Caneral Fund - Actual 1,549,505 (1,122,728) (2,976,070) 1.1222 Unreconciled Difference \$0 \$0 \$0 0.0000								
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800 Other Objects 2,411,073 2,519,366 2,494,772 (24,594) -1.0% 4.07% 900 Other Financing Uses 4,579,136 3,956,845 5,067,318 1,110,473 28.1% 8.27% Sub-Total 300 to 900 Objects 21,334,163 21,133,910 24,127,702 2,993,792 14.2% 39.39% TOTAL EXPENSES \$55,103,944 \$57,318,251 \$61,254,402 \$3,936,151 6.9% 100.00% Increase/(Decrease) in Unassigned Fund Balance General Fund - Actual 1,549,505 (1,122,728) (2,976,070) 2016-2017 Value in Mills: General Fund - Per Budget (1,122,728) (2,976,070) 1.1222 Unreconciled Difference \$0 \$0 \$0 0.0000			, ,		, ,	the state of the s		0.18%
900 Other Financing Uses 4,579,136 3,956,845 5,067,318 1,110,473 28.1% 8.27% Sub-Total 300 to 900 Objects 21,334,163 21,133,910 24,127,702 2,993,792 14.2% 39.39% TOTAL EXPENSES \$55,103,944 \$57,318,251 \$61,254,402 \$3,936,151 6.9% 100.00% Increase/(Decrease) in Unassigned Fund Balance General Fund - Actual 1,549,505 General Fund - Per Budget Tech Prep - Per Budget Tech Prep - Per Budget Tech Prep - Per Budget Sub-Tech Pre	800		•	•	·	· · · · · · · · · · · · · · · · · · ·		4.07%
TOTAL EXPENSES \$55,103,944 \$57,318,251 \$61,254,402 \$3,936,151 6.9% 100.00%	900	Other Financing Uses			5,067,318		28.1%	8.27%
Increase/(Decrease) in Unassigned Fund Balance 2016-2017 Value in Mills: General Fund - Actual 1,549,505 General Fund - Per Budget (1,122,728) (2,976,070) 1.1222 Unreconciled Difference \$0		Sub-Total 300 to 900 Objects	21,334,163	21,133,910	24,127,702	2,993,792	14.2%	39.39%
General Fund - Actual 1,549,505 (1,122,728) (2,976,070) 1.1222		TOTAL EXPENSES	\$55,103,944	\$57,318,251	\$61,254,402	\$3,936,151	6.9%	100.00%
General Fund - Actual 1,549,505 (1,122,728) (2,976,070) 1.1222	Increase/(De	ecrease) in Unassigned Fund E	Balance		Г	2016-2017		
General Fund - Per Budget (1,122,728) (2,976,070) 1.1222 Tech Prep - Per Budget \$0 \$0 \$0 0.0000								
Tech Prep - Per Budget Unreconciled Difference \$0 \$0 \$0 0.0000			,,	(1,122,728)	(2,976,070)			
	Unreconcile	d Difference	\$0	\$0	\$0	0.0000		
	(Rev Exp.	- Inc./(Dec.) in Fund Balance			L			

Real Estate Tax Millage Analysis:									
	2015/16	Change	2016/17						
General Use	10.4853	0.0676	10.5529						
Other	0.0000		0.0000						
Total	10.4853	0.0676	10.5529						

Act 1 Index Increase: 2.400% = .2516 mills

Actual Increase: 0.645%

^{(1) - 6111-}Local Real Estate Tax is reduced by \$1,121,787 which is budgeted under 7340-State Property Tax Reduction Allocation.