

2017-2018
Budget Overview

May 15, 2017

**The Effect of the 6 Largest
Expense Increases**

Gettysburg Area School District
 Summary of Major Budget Categories
 2017-2018 Proposed Budget
 May 1, 2017

2017-18 Value Per Mill: \$2,665,859

Category	Description	Actual 2015-16	Budget 2016-17	05/01/17 Proposed Budget 2017-18	Change From Prior Year		% of Total Proposed Budget
					\$	%	
Revenues							
6000	Local Sources	\$40,133,076 ⁽¹⁾	\$39,439,338 ⁽¹⁾	\$40,930,437 ⁽¹⁾	1,491,099	3.8%	67.73%
7000	State Sources	16,689,911 ⁽¹⁾	17,246,240 ⁽¹⁾	17,800,903 ⁽¹⁾	554,663	3.2%	29.46%
8000	Federal Sources	1,209,899	1,163,812	1,082,561	(81,251)	-7.0%	1.79%
9000	Other Sources	7,846	2,000	2,000	0	0.0%	0.00%
	SUB-TOTAL REVENUES	58,040,732	57,851,390	59,815,901	1,964,511	3.4%	98.99%
0830	Use of Committed Fund Balance	0 ⁽²⁾	426,942	611,691	184,749	43.3%	1.01%
	TOTAL REVENUES	\$58,040,732	\$58,278,332	\$60,427,592	2,149,260	3.7%	100.00%
Expenses							
100	Salaries and Wages	\$21,682,040	\$22,072,551	\$22,449,465	376,914	1.7%	34.95%
200	Employee Benefits	14,030,073	15,054,149	16,152,058	1,097,909	7.3%	25.15%
	Sub-Total 100 to 200 Objects	35,712,113	37,126,700	38,601,523	1,474,823	4.0%	60.10%
300	Purchased Professional Services	5,267,610	5,523,459	5,654,287	130,828	2.4%	8.80%
400	Purchased Property Services	1,325,031	1,480,310	899,468	(580,842)	-39.2%	1.40%
500	Other Purchased Services	6,599,404	7,345,106	8,159,909	814,803	11.1%	12.71%
600	Supplies	2,373,657	2,105,948	2,486,024	380,076	18.0%	3.87%
700	Property and Equipment	692,771	110,789	174,453	63,664	57.5%	0.27%
800	Other Objects	2,081,177	2,494,772	1,970,241	(524,531)	-21.0%	3.07%
900	Other Financing Uses	3,609,751	5,067,318	6,279,558	1,212,240	23.9%	9.78%
	Sub-Total 300 to 900 Objects	21,949,401	24,127,702	25,623,940	1,496,238	6.2%	39.90%
	TOTAL EXPENSES	\$57,661,514	\$61,254,402	\$64,225,463	2,971,061	4.9%	100.00%
Increase/(Decrease) in Unassigned Fund Balance							
	General Fund - Actual	379,218					
	General Fund - Per Budget		(2,976,070)	(3,797,871)	(821,801)	27.6%	
	Tech Prep - Per Budget						
	Unreconciled Difference	\$0	\$0	\$0	0	0.0%	0.0000

2017-2018 Value in Mills: 1.4246
0.0000

(Rev. - Exp. - Inc.)/(Dec.) in Fund Balance

Real Estate Tax Millage Analysis:	Change			2017/18
	2016/17	Mills	%	
General Use	10.4397	0.1519	1.440%	10.5916
FIP	0.1132	0.1119	1.060%	0.2251
Other	0.0000	0.0000	0.000%	0.0000
Total	10.5529	0.2638	2.500%	10.8167

Act 1 Index Increase:
2.5% = 0.2638 mills

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

⁽²⁾ - \$66,729 of the 15-16 PSERS Committed Fund balance was used, however, \$500,000 was also added to the fund so the net result was an increase to the fund of \$433,271.

Local Revenue

- 2.5% Index Change = \$703,254
 - (with increased assessed values & higher collection rates)
- All other local = \$787,845

- Projected Total Local Revenue Increases = \$1,491,099

Increased Expenses – Top 6

Object	Increase over 2016-17
PSERS (Retirement)(Net)	\$341,249
Payroll	\$376,914
Medical Benefits	\$430,448
Special Education Programs	\$681,957
Charter/Cyber Tuition	\$638,422
Capital Needs	\$960,450

Balancing the budget (2.5% Index)

Object	Increase over 2016-17	Local Revenue Increase	Local Revenue Balance	Fund Balance Use
		\$1,491,099		
PSERS (Retirement)	\$341,249		\$1,149,850	
Payroll	\$376,914		\$ 772,936	
Medical Benefits	\$430,448		\$ 342,488	
Special Education Programs	\$681,957		\$ 0	\$ 339,469
Charter/Cyber Tuition	\$638,422			\$ 977,891
Capital Needs	\$960,450			\$1,938,341

Balancing the budget (2%)

Object	Increase over 2016-17	Local Revenue Increase	Local Revenue Balance	Fund Balance Use
		\$1,350,448	(-\$140,651)	
PSERS (Retirement)	\$341,249		\$1,009,199	
Payroll	\$376,914		\$ 632,285	
Medical Benefits	\$430,448		\$ 201,837	
Special Education Programs	\$681,957		\$ 0	\$ 480,120
Charter/Cyber Tuition	\$638,422			\$1,118,542
Capital Needs	\$960,450			\$2,078,992

Balancing the budget (1%)

Object	Increase over 2016-17	Local Revenue Increase	Local Revenue Balance	Fund Balance Use
		\$1,069,146	(-\$421,953)	
PSERS (Retirement)	\$341,249		\$ 727,897	
Payroll	\$376,914		\$ 350,983	
Medical Benefits	\$430,448		\$ 0	\$ 79,465
Special Education Programs	\$681,957			\$ 761,422
Charter/Cyber Tuition	\$638,422			\$1,399,844
Capital Needs	\$960,450			\$2,360,294

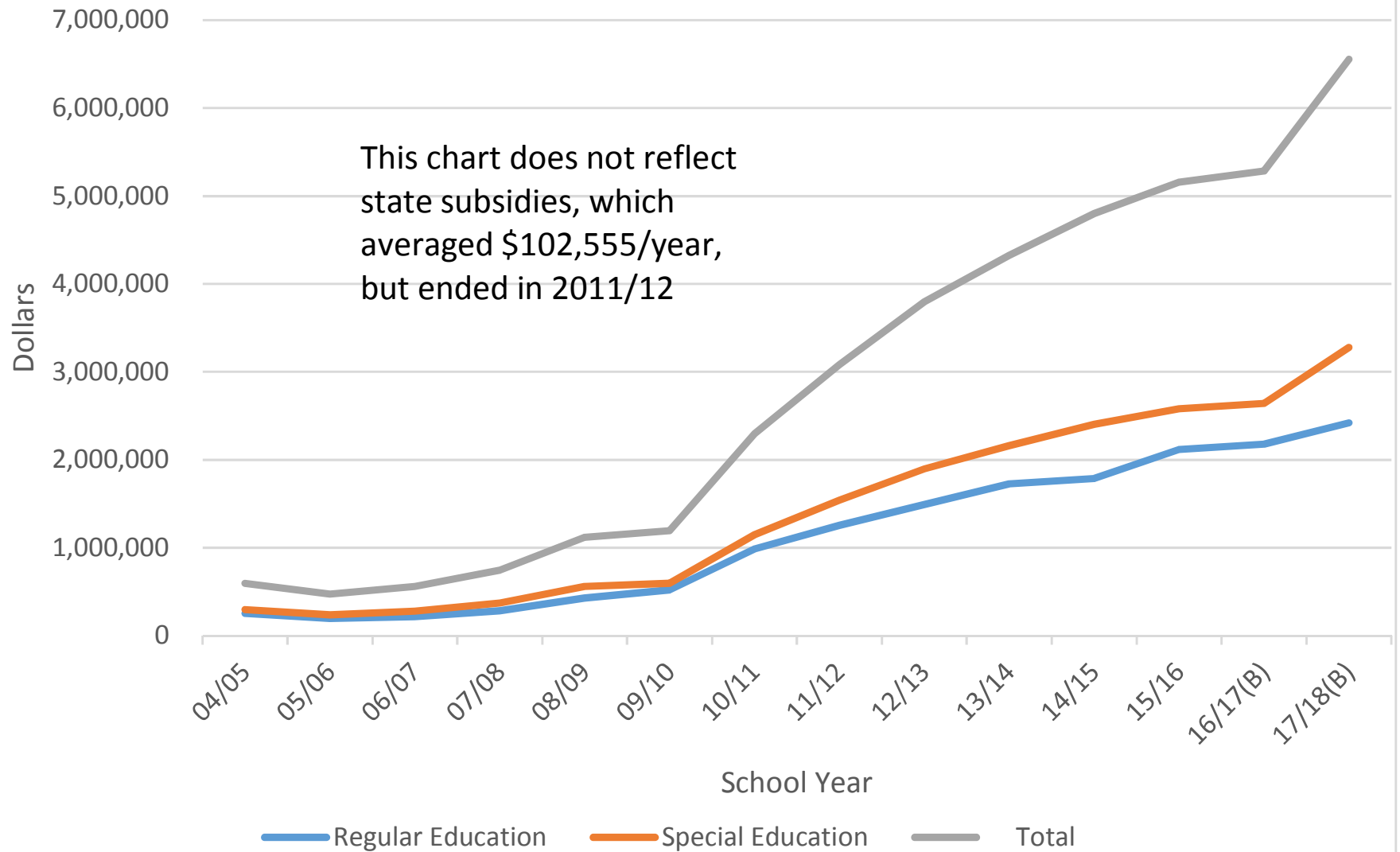
Balancing the budget (0%)

Object	Increase over 2016-17	Local Revenue Increase	Local Revenue Balance	Fund Balance Use
		\$ 787,845	(-\$703,254)	
PSERS (Retirement)	\$341,249		\$ 446,596	
Payroll	\$376,914		\$ 69,682	
Medical Benefits	\$430,448		\$ 0	\$ 360,766
Special Education Programs	\$681,957			\$1,042,723
Charter/Cyber Tuition	\$638,422			\$1,681,145
Capital Needs	\$960,450			\$2,641,595

Summary

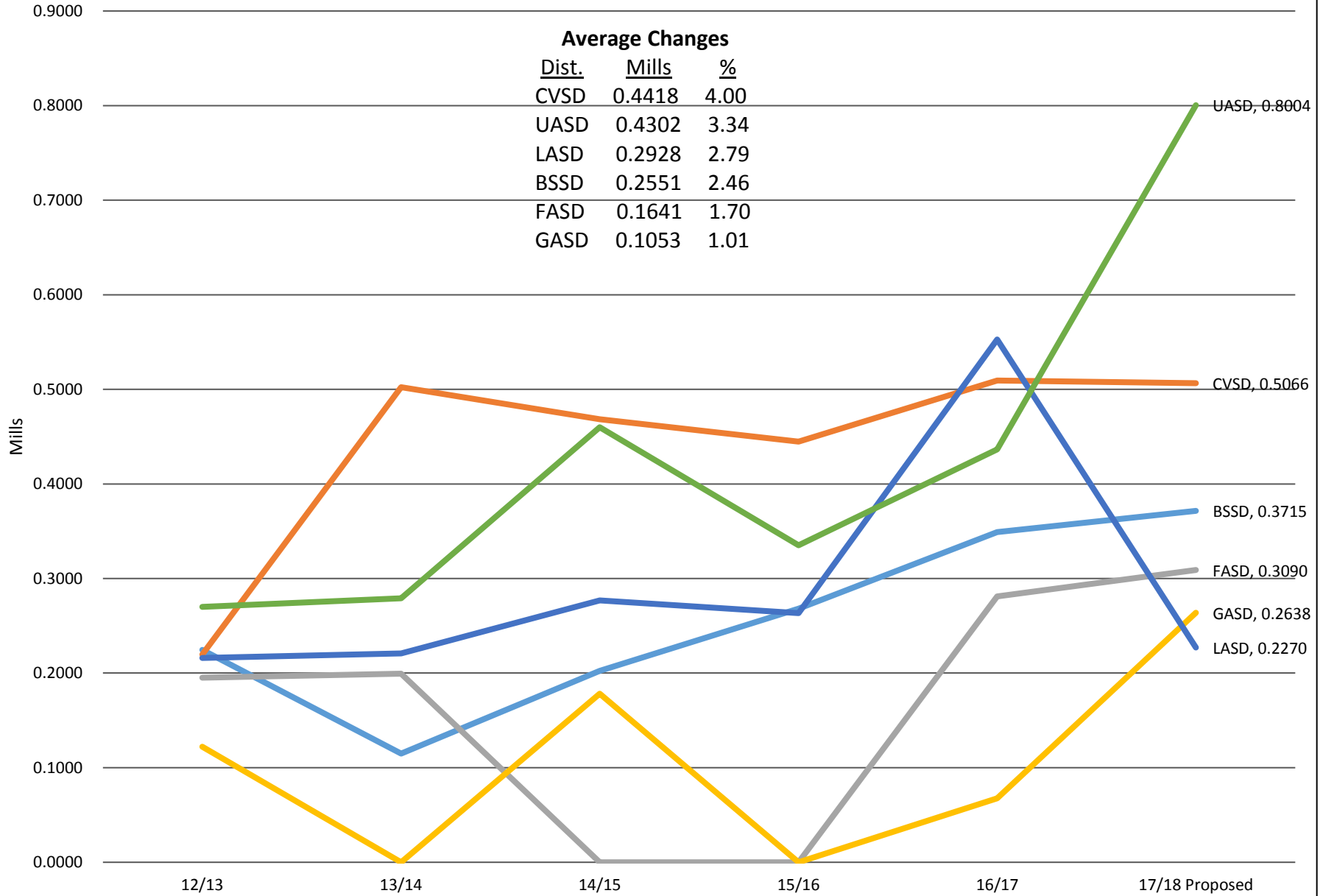
Index used	2.5%	2.0%	1.0%	0%
Local \$	\$703,254	\$562,603	\$281,301	\$0
Fund Balance Used For the 6 largest object costs	\$1,938,341	\$2,078,993	\$2,360,294	\$2,641,595

Charter School Tuition Costs

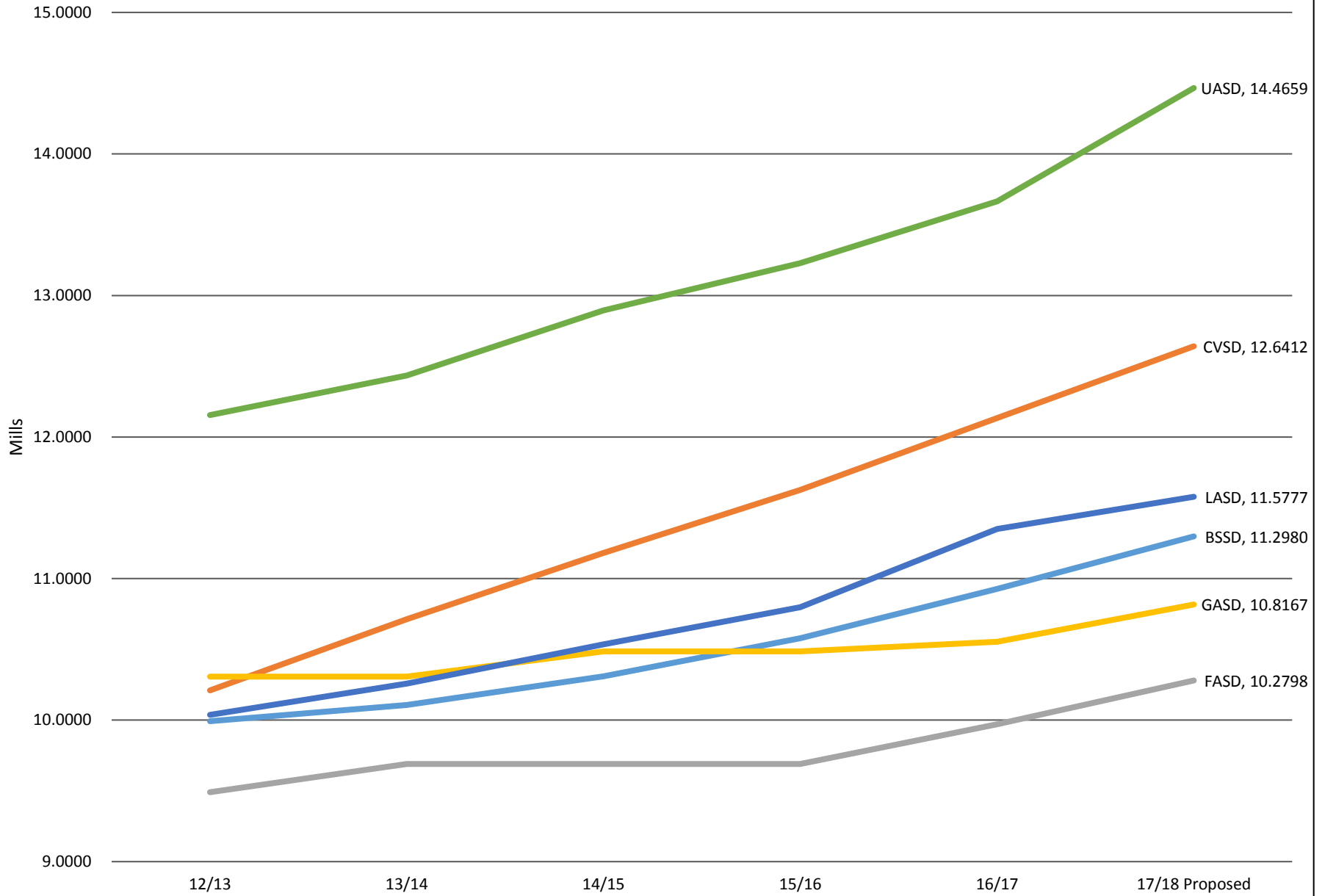


Adams County Schools - Tax Rate Changes (mills)

Average Changes		
<u>Dist.</u>	<u>Mills</u>	<u>%</u>
CVSD	0.4418	4.00
UASD	0.4302	3.34
LASD	0.2928	2.79
BSSD	0.2551	2.46
FASD	0.1641	1.70
GASD	0.1053	1.01



Adams County Schools - Tax Rates (mills)



Adams County Schools - Market Value/Personal Income Aid Ratios

