



# GETTYSBURG AREA SCHOOL DISTRICT

900 Biglerville Road • Gettysburg, Pennsylvania 17325-8007  
Telephone 717-334-6254 • FAX 717-334-5220

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**TO:** Board of School Directors  
**FROM:** Jason C. Perrin, D.Ed.  
**DATE:** April 16, 2018  
**RE:** **Proposed** Final Budget 2018-2019

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The attached documents support overall budget preparation for the 2018-2019 Fiscal Year, and a **proposed** final Budget.

My recommendation includes the following.

- An Increase in Revenue of 2.0%
- An Increase in Expenditures of 0.8%
- A recommended tax increase of 1.2%
- A decrease in the overall structural deficit of about \$700,000
- An effort to better predict revenues and expenditures (using 16/17 budget actuals)
- An unassigned fund balance resulting in 7.92%, with Board Policy Limits (6%-8%)
- Funding of a Five-Year Technology Plan
- Funding of several Special Budget Requests, which have been reviewed and prioritized by District Administration

At Monday's work session, I will provide a 20-minute PowerPoint presentation of the proposed final budget for 18-19. This will be followed by questions, comments, discussion, and further direction by the Board for District Administration.

I will send everyone a PDF version of the PowerPoint on Monday, so that you may follow along the presentation, as it is sometimes difficult to see items on the projector screen.

Please bring any questions and comments to the Budget Work Session on Monday.  
This will allow the entire group to benefit from everyone's thinking.

Gettysburg Area School District  
 Summary of Major Budget Categories  
 2018-2019 Handbook Draft Budget  
 April 12, 2018

04/12/18  
 Handbook  
 Draft Budget  
 2018-19

Value Per Mill:  
**\$2,689,143**

Category	Description	Actual 2016-17	Budget 2017-18	Includes 1.2% RE Tx Incr.	Change From Prior Year		% of Total Proposed Budget
					\$	%	
<b>Revenues</b>							
6000	Local Sources	\$41,140,472 <sup>(1)</sup>	\$40,989,349 <sup>(1)</sup>	\$41,747,429 <sup>(1)</sup>	758,080	1.8%	67.55%
7000	State Sources	17,638,867 <sup>(1)</sup>	17,915,761 <sup>(1)</sup>	18,402,621 <sup>(1)</sup>	486,860	2.7%	29.78%
8000	Federal Sources	1,069,470	1,071,834	1,044,572	(27,262)	-2.5%	1.69%
9000	Other Sources	1,892	2,000	2,000	0	0.0%	0.00%
	<b>SUB-TOTAL REVENUES</b>	<b>59,850,701</b>	<b>59,978,944</b>	<b>61,196,622</b>	<b>1,217,678</b>	<b>2.0%</b>	<b>99.02%</b>
0830	Use of Committed Fund Balan	764,600 <sup>(2)</sup>	611,691	607,451	(4,240)	-0.7%	0.98%
	<b>TOTAL REVENUES</b>	<b>\$60,615,301</b>	<b>\$60,590,635</b>	<b>\$61,804,073</b>	<b>1,213,438</b>	<b>2.0%</b>	<b>100.00%</b>
<b>Expenses</b>							
100	Salaries and Wages	\$21,658,307	\$22,640,291	\$23,364,864	724,573	3.2%	35.82%
200	Employee Benefits	14,320,257	16,576,376	16,411,632	(164,744)	-1.0%	25.16%
	Sub-Total 100 to 200 Object	35,978,564	39,216,667	39,776,496	559,829	1.4%	60.97%
300	Purchased Professional Servic	5,372,271	5,629,997	5,914,224	284,227	5.0%	9.07%
400	Purchased Property Services	730,844	899,468	863,099	(36,369)	-4.0%	1.32%
500	Other Purchased Services	7,265,979	8,159,909	8,042,664	(117,245)	-1.4%	12.33%
600	Supplies	3,001,764	2,486,024	2,961,633	475,609	19.1%	4.54%
700	Property and Equipment	323,980	174,453	172,075	(2,378)	-1.4%	0.26%
800	Other Objects	1,533,408	1,848,684	1,842,191	(6,493)	-0.4%	2.82%
900	Other Financing Uses	4,763,713	6,279,558	5,664,578	(614,980)	-9.8%	8.68%
	Sub-Total 300 to 900 Object	22,991,959	25,478,093	25,460,464	(17,629)	-0.1%	39.03%
	<b>TOTAL EXPENSES</b>	<b>\$58,970,523</b>	<b>\$64,694,760</b>	<b>\$65,236,960</b>	<b>542,200</b>	<b>0.8%</b>	<b>100.00%</b>
<b>Increase/(Decrease) in Unassigned Fund Balance (UFB)</b>							
	General Fund - Actual	1,644,778					
	General Fund - Per Budget		(4,104,125)	(3,432,887)	671,238	-16.4%	
	Tech Prep - Per Budget						
	<b>Unreconciled Difference</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>	<b>0.0%</b>	
	(Rev. - Exp. - Inc./(Dec.) in Fund Balance						Act 1 Index Increase: 2.4% = 0.2596 mills
	Inc./(Dec.) of UFB Value in 18/19 Mills:	0.6116	(1.5262)	(1.2766)	0.2496	-16.4%	

Real Estate Tax Millage Analysis:						
General Use	10.4397	10.5920	10.6118	0.0198	0.19%	96.94%
FIP	0.1132	0.2247	0.3347	0.1100	48.95%	3.06%
<b>Total</b>	<b>10.5529</b>	<b>10.8167</b>	<b>10.9465</b>	<b>0.1298</b>	<b>1.20%</b>	<b>100.00%</b>

<sup>(1)</sup> - 6111-Local Real Estate Tax is reduced by \$1,108,497 which is budgeted under 7340-State Property Tax Reduction Allocation.  
<sup>(2)</sup> - Includes all increases/decreases in nonspendable, restricted, and committed fund balances. PSERS committed fund balance decreased \$821,399.



Account Number	Account Description	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18	04/12/18	\$ Change From 2017-18	% Change From 2017-18
													Draft Handbook Budget 2018-19		
<b>REVENUE FROM STATE SOURCES</b>															
7110	Basic Education Funding	6,945,823	7,154,174	7,337,066	6,099,660	7,154,174	7,154,173	7,254,177	7,257,694	7,467,021	7,741,814	8,104,631	8,114,913	10,282	0.1%
7144	Reimbursement for Charter School Costs	83,259	111,590	166,005	133,566	0	0	0	0	0	0	0	0	0	N/A
7160	Tuition for Section 1305/1306 Students	63,973	69,066	22,216	27,260	74,390	68,404	77,215	54,419	19,307	143,256	19,306	72,327	53,021	274.6%
7170	School Improvement Grants	9,500	9,000	0	0	0	0	0	0	0	0	0	0	0	N/A
7210	Homebound Instruction Subsidy	326	222	0	0	0	0	0	0	0	0	0	0	0	N/A
7220	Vocational Education Subsidy	35,191	39,276	76,298	101,630	72,200	77,562	167,463	57,238	116,608	117,689	116,608	117,688	1,080	0.9%
7240	Driver Education Subsidy	0	6,300	7,760	2,485	0	0	0	0	0	0	0	0	0	N/A
7250	Migrant Education Subsidy	4,834	2,696	1,841	0	1,800	0	1,473	160	240	781	240	781	541	225.4%
7260	Workforce Inv Act - L&I	0	0	67,000	0	0	0	0	0	0	0	0	0	0	N/A
7271	Special Education Subsidy	1,689,023	1,711,483	1,729,334	1,721,582	1,685,442	1,685,442	1,685,442	1,804,236	1,857,384	1,900,291	1,748,501	1,774,298	25,797	1.5%
7311	Pupil Transportation Subsidy (was 7310)	1,248,195	1,261,219	1,310,618	1,216,092	1,324,053	1,283,172	1,564,711	1,616,060	1,769,603	1,908,801	1,769,603	1,794,840	25,237	1.4%
7312	Pupil Transportation - Nonpublic & Charter	^	^	^	^	^	^	^	^	^	^	^	113,960	113,960	N/A
7320	Rental & Sinking Fund Payment Subsidy	303,396	304,890	279,923	283,071	435,258	437,495	331,021	2,439,174	418,373	304,354	438,790	438,790	0	0.0%
7330	Medical/Dental Services Subsidy	72,565	70,094	67,510	67,075	66,049	61,080	62,435	61,854	61,153	61,012	61,152	61,012	(140)	-0.2%
7340	State Property Tax Reduction Allocation	0	1,105,837	1,107,197	1,106,820	1,105,254	1,106,368	1,107,549	1,114,464	1,116,265	1,121,788	1,108,497	1,108,497	0	0.0%
7360	Safe Schools	0	0	0	0	0	0	0	52,505	52,274	19,650	0	0	0	N/A
7500	Extra State Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A
7501	Extra State Grants - Accountability	423,801	418,292	418,292	392,249	154,110	154,109	154,109	0	0	0	0	0	0	N/A
7503	Extra State Grants - Project 720	100,000	0	0	0	0	0	0	0	0	0	0	0	0	N/A
7505	Extra State Grants - Ready to Learn	0	0	0	0	0	0	0	247,644	298,479	298,479	0	0	0	N/A
7509	Extra State Grants - PA Supp Voc Equip	0	0	0	0	0	0	23,364	24,541	0	36,783	0	0	0	N/A
7599	Other State Grants	34,666	31,584	2,500	0	0	0	0	0	0	0	0	0	0	N/A
7810	State Share of Social Security Subsidy	769,972	795,322	801,103	788,768	780,576	760,423	759,564	781,656	765,005	775,724	866,107	892,973	26,866	3.1%
7820	State Share of PSERS Subsidy	734,655	506,107	510,228	597,440	912,568	1,276,107	1,755,981	2,275,576	2,748,199	3,208,445	3,682,326	3,912,542	230,216	6.3%
7920	Classroom For the Future (CFF) Grants	301,753	100,089	25,000	0	0	0	0	0	0	0	0	0	0	N/A
<b>TOTAL STATE SOURCES</b>		<b>12,820,932</b>	<b>13,697,241</b>	<b>13,929,891</b>	<b>12,537,698</b>	<b>13,765,874</b>	<b>14,064,335</b>	<b>14,944,504</b>	<b>17,787,221</b>	<b>16,689,911</b>	<b>17,638,867</b>	<b>17,915,761</b>	<b>18,402,621</b>	<b>486,860</b>	<b>2.7%</b>

Account Number	Account Description	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18	04/12/18 Draft Handbook Budget 2018-19	\$ Change From 2017-18	% Change From 2017-18
<b>REVENUE FROM FEDERAL SOURCES</b>															
8190	Other Federal Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A
8390	Other Restricted Federal Grants	0	0	6,993	0	0	0	0	0	0	0	0	0	0	N/A
8391	Other Restricted Federal Grants - JROTC	58,272	62,254	65,968	67,818	65,306	66,536	67,524	72,817	74,530	76,508	74,529	76,508	1,979	2.7%
8514	NCLB, Title I - Improve Academic Ach.	506,470	480,878	449,286	465,110	474,326	658,610	574,090	815,764	801,380	803,281	726,380	701,428	(24,952)	-3.4%
8515	NCLB, Title II - High Quality Teachers	173,680	173,416	179,903	182,426	153,355	153,480	111,161	141,199	185,211	87,791	145,038	125,203	(19,835)	-13.7%
8516	NCLB, Title III - Language Instruction	47,008	42,639	29,185	30,321	28,247	40,681	18,215	29,804	35,956	27,880	27,681	27,783	102	0.4%
8517	NCLB, Title IV - Century 21	3,177	0	0	0	0	0	0	0	0	0	0	18,723	18,723	N/A
8521	Vocational Education - Operating Exp.	61,765	50,746	91,207	94,380	95,841	110,483	95,947	106,658	98,375	74,010	98,206	94,927	(3,279)	-3.3%
8691	Restricted Grants - PEMA	0	0	0	0	0	0	0	0	14,447	0	0	0	0	N/A
8692	Other Rest. Federal Grants thru PA - LISA	0	0	15,000	0	0	0	0	0	0	0	0	0	0	N/A
8703	ARRA - Title I, Part A & D	0	5,107	100,733	119,336	11,350	0	0	0	0	0	0	0	0	N/A
8708	ARRA - State Fiscal Stabilization Fund	0	0	864,601	843,677	0	0	0	0	0	0	0	0	0	N/A
8709	ARRA - Edu Jobs	0	0	0	499,865	7,751	0	0	0	0	0	0	0	0	N/A
8734	Race to the Top	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A
<b>TOTAL FEDERAL SOURCES</b>		<b>850,372</b>	<b>815,040</b>	<b>1,802,876</b>	<b>2,302,933</b>	<b>836,176</b>	<b>1,029,790</b>	<b>866,937</b>	<b>1,166,242</b>	<b>1,209,899</b>	<b>1,069,470</b>	<b>1,071,834</b>	<b>1,044,572</b>	<b>(27,262)</b>	<b>-2.5%</b>
<b>REVENUE FROM OTHER SOURCES</b>															
9320	TFRs From Special Revenue Fund	0	99,584	0	0	0	0	0	0	0	0	0	0	0	N/A
9329	TFRs From Athletic Fund (now 6710)	52,860	35,386	30,882	13,000	0	0	0	0	0	0	0	0	0	N/A
9332	TFRs From Capital Projects	0	0	0	1,517	0	0	0	0	0	0	0	0	0	N/A
9340	TFRs From Debt Service Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A
9351	TFRs From Food Service Fund	0	1,300	1,300	1,300	0	0	0	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	0	N/A
9380	Transfers From Activities Fund	1,108	2,827	7,398	0	21,629	1,958	24,973	0	0	0	0	0	0	N/A
9400	Sales of Fixed Assets	521	16	0	6,739	11,722	4,655	100	5,360	7,846	1,892	2,000	2,000	0	0.0%
<b>TOTAL OTHER SOURCES</b>		<b>54,489</b>	<b>139,113</b>	<b>39,580</b>	<b>22,556</b>	<b>33,351</b>	<b>6,613</b>	<b>25,073</b>	<b>5,360</b>	<b>7,846</b>	<b>1,892</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.0%</b>
<b>SUB-TOTAL ALL REVENUES</b>		<b>46,767,514</b>	<b>47,205,735</b>	<b>50,294,674</b>	<b>50,571,394</b>	<b>52,110,256</b>	<b>53,266,512</b>	<b>53,795,580</b>	<b>58,212,461</b>	<b>58,040,732</b>	<b>59,850,701</b>	<b>59,978,944</b>	<b>61,196,622</b>	<b>1,217,678</b>	<b>2.0%</b>
<b>USE OF DESIGNATED FUND BALANCE SOURCES</b>															
0830-230	PSERS	0	0	0	0	0	5,686	144,803	99,398	(433,271)	821,399	611,691	607,451	0	-0.7%
<b>TOTAL USE OF DESIG FND BAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,686</b>	<b>144,803</b>	<b>99,398</b>	<b>(433,271)</b>	<b>821,399</b>	<b>611,691</b>	<b>607,451</b>	<b>0</b>	<b>-0.7%</b>
<b>TOTAL ALL REVENUES</b>		<b>\$46,767,514</b>	<b>\$47,205,735</b>	<b>\$50,294,674</b>	<b>\$50,571,394</b>	<b>\$52,110,256</b>	<b>\$53,272,198</b>	<b>\$53,940,383</b>	<b>\$58,311,859</b>	<b>\$57,607,461</b>	<b>\$60,672,100</b>	<b>\$60,590,635</b>	<b>\$61,804,073</b>	<b>\$1,217,678</b>	<b>2.0%</b>

Gettysburg Area School District  
 Unassigned Fund Balance Worksheet  
 April 12, 2018

Draft Proposed Budget  
 With 1.2% Tax Increase

Unassigned Fund Balance (Balance) at 6/30/17 -Per June 30, 2017 Audit Report	\$13,161,861
2017/18 Budget Impact on Balance	
Revenue Budget	\$59,978,944
Use of PSERS Committed Fund Balance	611,691
Expense Budget	(64,694,760)
Net Change in Fund Balance	(4,104,125)
	<u>9,057,736</u>
Recommendations for Action:	
Fund HS Gymnasium Roof	(455,000)
Designate for Future FIP	0
Other Capital Needs	(455,000)
	<u>8,602,736</u>
Projected Balance at 6/30/18	8,602,736
Amount Needed to Balance 2018/19 Budget	<u>(3,432,887)</u>
Projected Balance 6/30/19	<u>\$5,169,849</u>
7.92% of 18/19 budget	
Limit on Projected Balance at 6/30/19	
Projected 2018/19 Expense Budget	\$65,236,960
8% Limit	<u>5,218,956</u>
Projected Balance Above/(Below) Projected Limit	<u><u>(\$49,107)</u></u>

18/19 Budget Revenue Draft	61,196,622
18/19 Use of PSERS fund	607,451
18/19 Budget Expense Draft	(65,236,960)
Difference	<u>(3,432,887)</u>