

Gettysburg Area School District  
 Summary of Major Budget Categories  
 2018-2019 Approved Final Budget  
 June 18, 2018

06/18/18  
 Approved  
 Final Budget  
 2018-19

| Category  | Description                     | Budget<br>2017-18           | Includes<br>0.86% RE Tx Incr. | Change From<br>Prior Year |             | % of Total<br>Proposed Budget |
|---|---------------------------------|-----------------------------|-------------------------------|---------------------------|-------------|-------------------------------|
|   |                                 |                             |                               | \$                        | %           |                               |
| <b>Revenues</b>   |                                 |                             |                               |                           |             |                               |
| 6000  | Local Sources                   | \$40,989,349 <sup>(1)</sup> | \$41,740,917 <sup>(1)</sup>   | 751,568                   | 1.8%        | 67.55%                        |
| 7000  | State Sources                   | 17,915,761 <sup>(1)</sup>   | 18,401,785 <sup>(1)</sup>     | 486,024                   | 2.7%        | 29.78%                        |
| 8000  | Federal Sources                 | 1,071,834                   | 1,044,572                     | (27,262)                  | -2.5%       | 1.69%                         |
| 9000  | Other Sources                   | 2,000                       | 2,000                         | 0                         | 0.0%        | 0.00%                         |
| SUB-TOTAL REVENUES  |                                 | 59,978,944                  | 61,189,274                    | 1,210,330                 | 2.0%        | 99.02%                        |
| 0830  | Use of Committed Funds-Charter  | 0                           | 0                             | 0                         | N/A         | 0.00%                         |
| 0830  | Use of Committed Funds-PSERS    | 611,691                     | 607,451                       | (4,240)                   | -0.7%       | 0.98%                         |
| TOTAL REVENUES  |                                 | <u>\$60,590,635</u>         | <u>\$61,796,725</u>           | <u>1,206,090</u>          | <u>2.0%</u> | <u>100.00%</u>                |
| <b>Expenses</b>   |                                 |                             |                               |                           |             |                               |
| 100   | Salaries and Wages              | \$22,640,291                | \$23,364,864                  | 724,573                   | 3.2%        | 35.84%                        |
| 200   | Employee Benefits               | 16,576,376                  | 16,411,632                    | (164,744)                 | -1.0%       | 25.18%                        |
| Sub-Total 100 to 200 Objects                                |                                 | 39,216,667                  | 39,776,496                    | 559,829                   | 1.4%        | 61.02%                        |
| 300   | Purchased Professional Services | 5,629,997                   | 5,914,224                     | 284,227                   | 5.0%        | 9.07%                         |
| 400   | Purchased Property Services     | 899,468                     | 863,099                       | (36,369)                  | -4.0%       | 1.32%                         |
| 500   | Other Purchased Services        | 8,159,909                   | 7,991,020                     | (168,889)                 | -2.1%       | 12.26%                        |
| 600   | Supplies                        | 2,486,024                   | 2,961,633                     | 475,609                   | 19.1%       | 4.54%                         |
| 700   | Property and Equipment          | 174,453                     | 172,075                       | (2,378)                   | -1.4%       | 0.26%                         |
| 800   | Other Objects                   | 1,848,684                   | 1,842,191                     | (6,493)                   | -0.4%       | 2.83%                         |
| 900   | Other Financing Uses            | 6,279,558                   | 5,664,578                     | (614,980)                 | -9.8%       | 8.69%                         |
| Sub-Total 300 to 900 Objects                                |                                 | 25,478,093                  | 25,408,820                    | (69,273)                  | -0.3%       | 38.98%                        |
| TOTAL EXPENSES  |                                 | <u>\$64,694,760</u>         | <u>\$65,185,316</u>           | <u>490,556</u>            | <u>0.8%</u> | <u>100.00%</u>                |
| <b>Increase/(Decrease) in Unassigned Fund Balance (UFB)</b> |                                 |                             |                               |                           |             |                               |
| General Fund - Actual                                       |                                 |                             |                               |                           |             |                               |
| General Fund - Per Budget                                   |                                 | (4,104,125)                 | (3,388,591)                   | 715,534                   | -17.4%      |                               |
| Tech Prep - Per Budget                                      |                                 |                             |                               |                           |             |                               |
| <b>Unreconciled Difference</b>                              |                                 | <u>\$0</u>                  | <u>\$0</u>                    | <u>0</u>                  | <u>0.0%</u> |                               |
| (Rev. - Exp. - Inc./(Dec.) in Fund Balance                  |                                 |                             |                               |                           |             |                               |
| Inc./(Dec.) of UFB Value in 18/19 Mills:                    |                                 | (1.5214)                    | (1.2561)                      | 0.2652                    | -17.4%      |                               |

Act 1 Index Increase:  
2.4% = 0.2596 mills

| Real Estate Tax Millage Analysis: |                |                |               |               |                 |
|-----------------------------------|----------------|----------------|---------------|---------------|-----------------|
| General Use                       | 10.5920        | 10.5761        | (0.0159)      | -0.150%       | 96.942%         |
| FIP                               | 0.2247         | 0.3336         | 0.1089        | 48.465%       | 3.058%          |
| <b>Total</b>                      | <b>10.8167</b> | <b>10.9097</b> | <b>0.0930</b> | <b>0.860%</b> | <b>100.000%</b> |

<sup>(1)</sup> - 6111-Local Real Estate Tax is reduced by \$1,107,661 in 18/19 (\$1,108,497 in 17/18) which is budgeted under 7340-State Property Tax Reduction Allocation.