



WEST SHORE
SCHOOL DISTRICT

2024-2025 Preliminary Budget Projections

Presented December 14, 2023

Updated January 11, 2024 with Notes





2024-2025 Budget Timeline

Act 1 Budget Timeline Based on Need to Exceed Adjusted Index

- **January 4, 2024**
Deadline to make Proposed Preliminary Budget available for public inspection or adopt opt out resolution
- **January 24, 2024**
Deadline to adopt Preliminary Budget
- **February 8, 2024**
Deadline to file referendum exception request
- **February 28, 2024**
PDE deadline to approve or deny referendum exception request
- **May 31, 2024**
Deadline to adopt Proposed Final Budget
- **June 30, 2024**
Deadline to adopt Final Budget





2024-2025 Expenditure Analysis by Function

Function	Description	2022-23 YTD	2023-24 Budget	Change	2024-25 Budget	Change	% Change
1100	Regular Instruction	62,860,073	67,856,156	4,996,083	71,433,545	3,577,389	5.27%
1200	Special Programs	24,711,581	25,125,802	414,221	28,406,156	3,280,354	13.06%
1300	Vocational Education	1,618,542	1,745,539	126,997	1,893,872	148,333	8.50%
1400	Other Instruction	216,214	183,614	(32,600)	177,825	(5,789)	-3.15%
1500	Federal Non-Public	33,868	50,693	16,825	54,292	3,599	7.10%
1700	Community College	480,009	492,009	12,000	504,310	12,301	2.50%
2100	Pupil Personnel	5,334,769	5,526,153	191,384	5,988,727	462,574	8.37%
2200	Instructional Staff	1,688,943	1,679,465	(9,478)	1,810,912	131,447	7.83%
2300	Administration	8,187,931	8,644,864	456,933	9,152,741	507,877	5.87%
2400	Pupil Health	2,519,154	2,600,850	81,696	2,811,707	210,857	8.11%
2500	Business	1,433,106	1,533,155	100,049	1,761,065	227,910	14.87%
2600	Operations & Maintenance	11,162,411	12,375,153	1,212,742	13,708,879	1,333,726	10.78%
2700	Student Transportation	5,625,821	6,074,272	448,451	6,720,346	646,074	10.64%
2800	Central	3,104,311	3,665,601	561,290	3,019,363	(646,238)	-17.63%
2900	Other Support Services	89,140	90,000	860	90,000	-	0.00%
3200	Student Activities	2,348,808	2,453,386	104,578	2,752,676	299,290	12.20%
3300	Community Service	103,261	95,403	(7,858)	93,194	(2,209)	-2.32%
4200	Site Improvement	-	-	-	-	-	-
4600	Building Improvement	707,604	-	(707,604)	1,747,550	1,747,550	-
5100	Debt Service	7,607,345	7,739,124	131,779	8,924,627	1,185,503	15.32%
5200	Fund Transfers	1,300,000	1,465,619	165,619	725,000	(740,619)	-50.53%
Total		141,132,891	149,396,858	8,263,967	161,776,787	12,379,929	8.29%

1100: Regular Instruction - Increased \$3.6 million

300: Increased \$216K – District substitutes

400: Increased \$200K – Technology licenses & contracts

500: Decreased \$19K – Mileage reimbursement & transportation costs

600: Increased \$472K – Textbooks \$430K increase, Online Learning student supplies \$30K increase

700: Increased \$5K – Cedar Cliff equipment needs

1200: Special Education - Increased \$3.3M

300: Increased \$810K – IU services (residential settings) \$350K increase, Other professional services (interpreters, laurel life therapists) \$555K increase

500: Increased \$1.4M – Cyber Charter Tuition \$1.3M increase, Transportation \$62K increase

600: Increased \$260K – Intermediate classroom furniture & supplies \$200K increase, Soday system materials & math curriculum \$88K increase



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1200	Special Programs	24,711,581	25,125,802	414,221	28,406,156	3,280,354	13.06%
1300	Vocational Education	1,618,542	1,745,539	126,997	1,893,872	148,333	8.50%
1400	Other Instruction	216,214	183,614	(32,600)	177,825	(5,789)	-3.15%
1500	Federal Non-Public	33,868	50,693	16,825	54,292	3,599	7.10%
1700	Community College	480,009	492,009	12,000	504,310	12,301	2.50%
2100	Pupil Personnel	5,334,769	5,526,153	191,384	5,988,727	462,574	8.37%
2200	Instructional Staff	1,688,943	1,679,465	(9,478)	1,810,912	131,447	7.83%
2300	Administration	8,187,931	8,644,864	456,933	9,152,741	507,877	5.87%
2400	Pupil Health	2,519,154	2,600,850	81,696	2,811,707	210,857	8.11%
2500	Business	1,433,106	1,533,155	100,049	1,761,065	227,910	14.87%
2600	Operations & Maintenance	11,162,411	12,375,153	1,212,742	13,708,879	1,333,726	10.78%
2700	Student Transportation	5,625,821	6,074,272	448,451	6,720,346	646,074	10.64%
2800	Central	3,104,311	3,665,601	561,290	3,019,363	(646,238)	-17.63%
2900	Other Support Services	89,140	90,000	860	90,000	-	0.00%
3200	Student Activities	2,348,808	2,453,386	104,578	2,752,676	299,290	12.20%
3300	Community Service	103,261	95,403	(7,858)	93,194	(2,209)	-2.32%
4200	Site Improvement	-	-	-	-	-	-
4600	Building Improvement	707,604	-	(707,604)	1,747,550	1,747,550	-
5100	Debt Service	7,607,345	7,739,124	131,779	8,924,627	1,185,503	15.32%
5200	Fund Transfers	1,300,000	1,465,619	165,619	725,000	(740,619)	-50.53%
Total		141,132,891	149,396,858	8,263,967	161,776,787	12,379,929	8.29%

1300: Vocational Education – Increased \$148K

500: Increased \$148K - CPACTC tuition

1400: Other Instruction – Decreased \$6K – Homebound reduction

1500: Federal Non-Public – Minor increase due to Title grant changes

1700: Community College - Increased \$12K

500: Increased \$12K - HACC tuition



2024-2025 Expenditure Analysis by Function

Function	Description	2022-23 YTD	2023-24 Budget	Change	2024-25 Budget	Change	% Change
1100	Regular Instruction	62,860,073	67,856,156	4,996,083	71,433,545	3,577,389	5.27%
1200	Special Programs	24,711,581	25,125,802	414,221	28,406,156	3,280,354	13.06%
1300	Vocational Education	1,618,542	1,745,539	126,997	1,893,872	148,333	8.50%
1400	Other Instruction	216,214	183,614	(32,600)	177,825	(5,789)	-3.15%
1500	Federal Non-Public	33,868	50,693	16,825	54,292	3,599	7.10%
1700	Community College	480,009	492,009	12,000	504,310	12,301	2.50%
2100	Pupil Personnel	5,334,769	5,526,153	191,384	5,988,727	462,574	8.37%
2200	Instructional Staff	1,688,943	1,679,465	(9,478)	1,810,912	131,447	7.83%
2300	Administration	8,187,931	8,644,864	456,933	9,152,741	507,877	5.87%
2400	Pupil Health	2,519,154	2,600,850	81,696	2,811,707	210,857	8.11%
2500	Business	1,433,106	1,533,155	100,049	1,761,065	227,910	14.87%
2600	Operations & Maintenance	11,162,411	12,375,153	1,212,742	13,708,879	1,333,726	10.78%
2700	Student Transportation	5,625,821	6,074,272	448,451	6,720,346	646,074	10.64%
2800	Central	3,104,311	3,665,601	561,290	3,019,363	(646,238)	-17.63%
2900	Other Support Services	89,140	90,000	860	90,000	-	0.00%
3200	Student Activities	2,348,808	2,453,386	104,578	2,752,676	299,290	12.20%
3300	Community Service	103,261	95,403	(7,858)	93,194	(2,209)	-2.32%
4200	Site Improvement	-	-	-	-	-	-
4600	Building Improvement	707,604	-	(707,604)	1,747,550	1,747,550	-
5100	Debt Service	7,607,345	7,739,124	131,779	8,924,627	1,185,503	15.32%
5200	Fund Transfers	1,300,000	1,465,619	165,619	725,000	(740,619)	-50.53%
Total		141,132,891	149,396,858	8,263,967	161,776,787	12,379,929	8.29%

2100: Pupil Personnel – Increased \$460K

300: Increased \$200K – School based services

400: Increased \$10K – Online licenses

500: Decreased \$4K – Mileage reimbursement

600: Decreased \$13K – moved to 400 Object

2200: Instructional Staff – Increased \$130K

300: Increased \$4K – Technology licenses & contracts

600: Increased \$8K – Various supplies

800: Increased \$2K – Title grant dues & fees



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1200	Special Programs	24,711,581	25,125,802	414,221	28,406,156	3,280,354	13.06%
1300	Vocational Education	1,618,542	1,745,539	126,997	1,893,872	148,333	8.50%
1400	Other Instruction	216,214	183,614	(32,600)	177,825	(5,789)	-3.15%
1500	Federal Non-Public	33,868	50,693	16,825	54,292	3,599	7.10%
1700	Community College	480,009	492,009	12,000	504,310	12,301	2.50%
2100	Pupil Personnel	5,334,769	5,526,153	191,384	5,988,727	462,574	8.37%
2200	Instructional Staff	1,688,943	1,679,465	(9,478)	1,810,912	131,447	7.83%
2300	Administration	8,187,931	8,644,864	456,933	9,152,741	507,877	5.87%
2400	Pupil Health	2,519,154	2,600,850	81,696	2,811,707	210,857	8.11%
2500	Business	1,433,106	1,533,155	100,049	1,761,065	227,910	14.87%
2600	Operations & Maintenance	11,162,411	12,375,153	1,212,742	13,708,879	1,333,726	10.78%
2700	Student Transportation	5,625,821	6,074,272	448,451	6,720,346	646,074	10.64%
2800	Central	3,104,311	3,665,601	561,290	3,019,363	(646,238)	-17.63%
2900	Other Support Services	89,140	90,000	860	90,000	-	0.00%
3200	Student Activities	2,348,808	2,453,386	104,578	2,752,676	299,290	12.20%
3300	Community Service	103,261	95,403	(7,858)	93,194	(2,209)	-2.32%
4200	Site Improvement	-	-	-	-	-	-
4600	Building Improvement	707,604	-	(707,604)	1,747,550	1,747,550	-
5100	Debt Service	7,607,345	7,739,124	131,779	8,924,627	1,185,503	15.32%
5200	Fund Transfers	1,300,000	1,465,619	165,619	725,000	(740,619)	-50.53%
Total		141,132,891	149,396,858	8,263,967	161,776,787	12,379,929	8.29%

2300: Administration – Increased \$500K

300: Increased \$150K – Tax Collection Services \$55K increase,
Legal fees \$75K increase

800: Increased \$12K – Membership dues/fees

2400: Pupil Health – Increased \$210K

300: Increased \$100K – Nurse substitutes & other professional services

400: Increased \$16K – Online licenses/software

2500: Business – Increased \$230K

400: Increased \$20K – Copier contract

500: Increased \$43K – Postage

600: Increased \$100K – Warehouse supplies



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2100	Pupil Personnel	5,334,769	5,526,153	191,384	5,988,727	462,574	8.37%
2200	Instructional Staff	1,688,943	1,679,465	(9,478)	1,810,912	131,447	7.83%
2300	Administration	8,187,931	8,644,864	456,933	9,152,741	507,877	5.87%
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2700	Student Transportation	5,625,821	6,074,272	448,451	6,720,346	646,074	10.64%
2800	Central	3,104,311	3,665,601	561,290	3,019,363	(646,238)	-17.63%
2900	Other Support Services	89,140	90,000	860	90,000	-	0.00%
3200	Student Activities	2,348,808	2,453,386	104,578	2,752,676	299,290	12.20%
3300	Community Service	103,261	95,403	(7,858)	93,194	(2,209)	-2.32%
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5100	Debt Service	7,607,345	7,739,124	131,779	8,924,627	1,185,503	15.32%
5200	Fund Transfers	1,300,000	1,465,619	165,619	725,000	(740,619)	-50.53%
Total		141,132,891	149,396,858	8,263,967	161,776,787	12,379,929	8.29%

2600: Operations and Maintenance – Increased \$1.3M

400: Increased \$513K – Water/sewage \$125K increase, Maintenance & Repair services \$265K increase

500: Decreased \$25K – Telecommunication/WAN services

700: Increased \$200K – Custodial Van, Large Mower, Maintenance Truck

2700: Transportation – Increased \$650K

500: Increased \$613K – Contracted Carriers



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2800	Central	3,104,311	3,665,601	561,290	3,019,363	(646,238)	-17.63%
2900	Other Support Services	89,140	90,000	860	90,000	-	0.00%
3200	Student Activities	2,348,808	2,453,386	104,578	2,752,676	299,290	12.20%
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Total		141,132,891	149,396,858	8,263,967	161,776,787	12,379,929	8.29%

2800: Central – Decreased \$650K

300: Increased \$76K – Technology licenses & contracts

400: Increased \$16K – Technology licenses & contracts

700: Decreased \$845K – Fairview & Old Trail tech equipment \$180K decrease,
Equipment replacement \$664K decrease

2900: Other Support Services – No Change

3200: Student Activities – Increased \$300K

300: Increased \$6K – Athletic trainers

500: Increased \$34K – Contracted Carriers

600: Increased \$40K – Marching Band/Indoor Percussion supplies \$30K



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3200	Student Activities	2,348,808	2,453,386	104,578	2,752,676	299,290	12.20%
3300	Community Service	103,261	95,403	(7,858)	93,194	(2,209)	-2.32%
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5100	Debt Service	7,607,345	7,739,124	131,779	8,924,627	1,185,503	15.32%
5200	Fund Transfers	1,300,000	1,465,619	165,619	725,000	(740,619)	-50.53%
Total		141,132,891	149,396,858	8,263,967	161,776,787	12,379,929	8.29%

3300: Community Service – Decreased \$2K – Title Grant changes

4600: Building Improvements – Increased \$1.8M

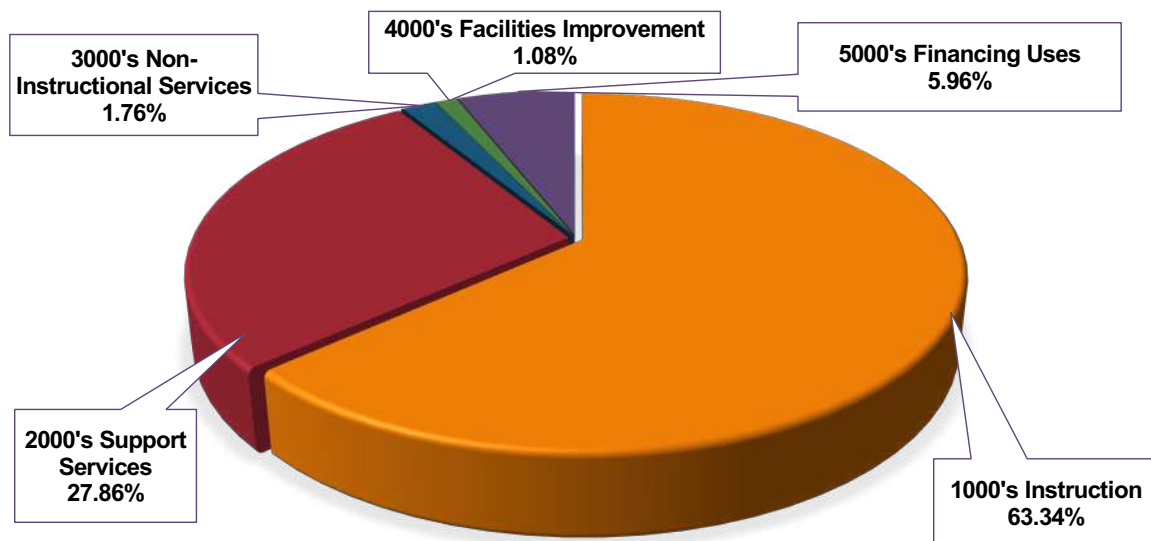
700: Increased \$1.8M – Saw Dust Collector (both high schools), HVAC Controls Upgrade (both high schools), Kitchen Floor Refinishing, Red Mill carpet replacement, Newberry boiler room door and frame replacement

5100: Debt Service – Increased \$1.2M – 2023 Bond

5200: Fund Transfers – Decreased \$740K – Capital Reserve transfer



2024-2025 Expenditure Analysis by Function





2024-2025 Expenditure Analysis by Object

Object	Description	2022-23 YTD	2023-24 Budget	Change	2024-25 Budget	Change
100	Salaries	57,902,001	62,258,565	4,356,564	65,308,095	3,049,530
200	Benefits	36,980,406	39,708,792	2,728,386	41,677,302	1,968,510
300	Prof/Tech Services	6,722,854	6,119,384	(603,470)	7,693,788	1,574,404
400	Purch. Property Services	4,459,278	4,661,280	202,002	5,412,178	750,898
500	Other Services	19,060,997	19,866,154	805,157	22,107,975	2,241,821
600	Supplies	5,300,713	5,936,858	636,145	6,887,766	950,908
700	Equipment	1,657,206	1,508,409	(148,797)	2,872,350	1,363,941
800	Other Objects	4,798,554	4,926,797	128,243	5,322,333	395,536
900	Other Uses	4,250,882	4,410,619	159,737	4,495,000	84,381
Total		141,132,891	149,396,858	8,263,967	161,776,787	12,379,929

100: Increased \$3M

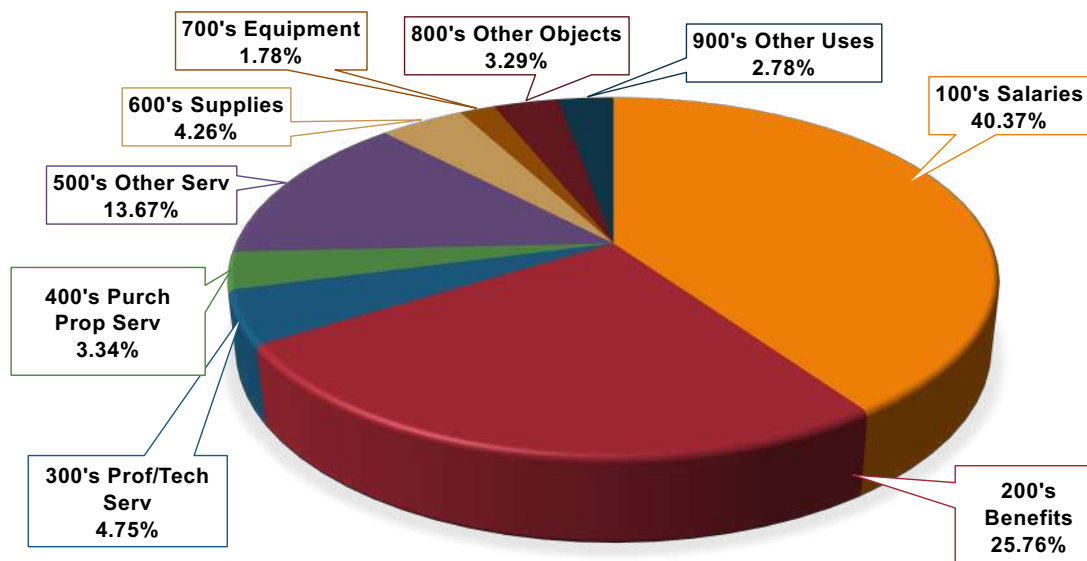
- This figure is based on current staffing needs (including open positions). No new positions have been added at this time
- Salary adjustments due to scale movement
- Increases based on negotiated contracts

200: Increased \$2M

- PSERS rate – 34.73%
- Insurance changes due to new enrollments and plan changes
- Health insurance rate increased 8% - 6 months



2024-2025 Expenditure Analysis by Object





Index & Millage Comparison by School District

School District Adjusted Index
For 2024-25 Fiscal Year - Base Index is 5.3%

Real Estate Millage Rates by School District

School District	County	2023-24	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16
		MV/PI Aid Ratio	Adjusted Index									
West Shore	Cumberland	0.4287	6.2%	13.56	13.06	12.75	12.32	11.95	11.65	11.20	10.92	10.18
Camp Hill	Cumberland	0.3265	5.3%	18.68	18.40	17.95	17.35	16.84	16.40	15.94	15.49	14.48
Carlisle Area	Cumberland	0.5500	6.9%	16.37	15.97	15.66	15.35	14.91	14.47	14.04	13.64	13.24
Cumberland Valley	Cumberland	0.3128	5.3%	11.34	10.89	10.53	10.23	9.97	9.74	9.52	9.28	9.07
East Pennsboro Area	Cumberland	0.4844	6.5%	14.27	13.62	13.07	12.78	12.38	12.38	12.20	11.84	11.57
Mechanicsburg Area	Cumberland	0.4757	6.5%	15.70	15.21	14.67	14.16	13.73	13.37	13.06	12.80	12.54
West Shore	York	0.4287	6.2%	16.14	15.46	15.39	14.96	14.69	14.40	14.22	13.82	13.25
Central York	York	0.5125	6.7%	21.87	20.79	20.33	20.33	20.33	19.93	19.53	18.92	18.57
Dover Area	York	0.6164	7.2%	24.31	24.31	23.72	22.91	22.64	22.37	21.93	21.93	21.93
Eastern York	York	0.5819	7.1%	25.18	25.18	24.69	24.69	24.69	23.98	23.26	22.43	21.02
Northeastern	York	0.6152	7.2%	26.91	26.91	26.69	26.47	26.47	26.25	26.09	26.09	26.09
Northern York County	York	0.5660	7.0%	19.84	19.30	18.73	18.05	17.47	16.98	16.48	16.48	16.00



Possible Millage Rate Increase

- Based upon adjusted index of 6.2%, the 2023-2024 millage rate of 16.1427 and 13.5621 could be increased by .7079 & 1.1673.
- The 2024-2025 real estate tax millage rate could be 17.31 & 14.27.

Current Assessment*	Millage Rate	Tax Collection at 97% Rate
3,186,475,700	13.5621	\$41,918,843
2,190,195,105	16.4600	\$34,969,093
3,186,475,700	14.2700	\$44,106,878
2,190,195,105	17.3100	\$36,774,909
Possible Additional Tax Revenue if Millage Raised to Index.		\$3,993,851

**Estimate, not certified by County. Appeals pending.*



2024-2025 Local Revenue Analysis

Function	Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 YTD	2023-24 Budget	2024-25 Budget	Budget Change	% Change
6111	Current RE	63,715,016	66,388,552	69,323,412	70,195,870	74,160,834	75,331,250	1,170,416	1.58%
6112	Interim RE	161,845	92,113	87,931	915,974	125,000	150,000	25,000	20.00%
6113	Public Utility RE	74,072	81,897	86,048	86,353	86,000	86,000	-	0.00%
6114	Payment in Lieu of Taxes	14,849	20,956	15,401	11,400	15,000	15,000	-	0.00%
6120	Per Capita	156,252	-	-	-	-	-	-	-
6141	Act 511 Per Capita	310,014	-	-	-	-	-	-	-
6151	511 EIT	18,250,209	18,176,293	20,020,825	21,549,035	20,500,000	21,000,000	500,000	2.44%
6153	RE Transfer	1,652,448	2,007,909	2,566,028	2,113,365	2,000,000	2,000,000	-	0.00%
6411	Delinquent RE	1,923,346	2,136,646	1,442,144	1,917,954	1,850,000	1,900,000	50,000	2.70%
6420	Delinquent Per Capita	68,624	33,480	9,730	6,143	-	-	-	-
6510	Interest	492,593	26,471	22,860	1,449,380	200,000	200,000	-	0.00%
6710	Athletic Revenue	99,295	-	89,765	93,387	87,500	87,500	-	0.00%
6740	Fees	76,553	92,590	98,351	83,175	87,500	87,500	-	0.00%
6821	State Rev Rec'd Other LEA	172,341	179,113	208,196	223,497	195,000	200,000	5,000	2.56%
6832	Fed IDEA	1,457,287	1,407,696	1,652,172	1,423,297	1,425,000	1,425,000	-	0.00%
6839	Other Federal Passthru	-	122,400	-	-	-	-	-	-
6910	Rentals	91,751	131,186	219,968	232,682	200,000	200,000	-	0.00%
6920	Donations	41,782	59,370	109,039	92,209	60,000	85,000	25,000	41.67%
6942	Summer School Tuition	16,279	1,290	11,355	4,670	10,000	5,000	(5,000)	-50.00%
6944	Receipt Other LEA	393,563	507,637	529,384	275,107	500,000	500,000	-	0.00%
6990	Misc Revenue	183,228	249,378	514,663	460,636	300,000	400,000	100,000	33.33%
6991	Refund Prior Year Exp	41,033	529,752	5,607	468,377	-	-	-	-
6992	Advertising	-	-	-	-	-	-	-	-
Total		89,392,381	92,244,731	97,012,879	101,602,511	101,801,834	103,672,250	1,870,416	

Local Revenue – 70.70% of Total Revenue

6000: Local Revenue – Increased \$1.9M

6111: Increased \$1.2M – Current Millage Rate (after rebalancing) and Assessed Values @ 97% collection rate

6151: Increased \$500K – EIT based off of current collections

6990: Increased \$100K – Based off of current collections



2024-2025 State Revenue Analysis

Function	Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 YTD	2023-24 Budget	2024-25 Budget	Budget Change	% Change
7110	Basic Education Sub:	14,220,073	14,220,054	14,555,194	15,848,307	16,323,328	17,252,995	929,667	5.70%
7112	BEF-Social Security	1,683,628	1,906,683	1,901,419	1,935,714	2,364,990	2,458,731	93,741	3.96%
7160	Section 1305	259,769	258,079	213,354	283,910	250,000	250,000	-	0.00%
7250	Migratory Children	-	-	120	-	-	-	-	-
7271	Special Education	4,078,709	4,209,576	4,327,451	4,754,077	4,743,774	4,819,616	75,842	1.60%
7310	Transportation	1,748,553	1,852,604	1,802,589	1,773,220	1,800,000	1,800,000	-	0.00%
7320	Rental Sinking Fund	124,508	108,472	143,082	125,214	126,136	126,481	345	0.27%
7330	Health Services	160,733	163,922	147,335	158,751	160,000	160,000	-	0.00%
7340	State Prop. Tax Red.	1,297,233	1,295,091	1,285,530	1,625,291	1,639,297	1,639,297	-	0.00%
7360	Safe Schools	-	-	-	110,361	-	-	-	-
7505	Ready to Learn Gran	810,789	824,007	810,789	810,789	810,789	810,789	-	0.00%
7506	PA Smart	-	21,389	13,611	-	-	-	-	-
7820	Retirement	9,085,643	9,280,813	9,715,868	10,189,415	10,992,643	11,185,894	193,251	1.76%
Total		33,469,637	34,140,691	34,916,342	37,615,049	39,210,957	40,503,803	1,292,846	

State Revenue – 27.62% of Total Revenue

7000: State Revenue – Increased \$1.3M

7110: Increased \$930K – 2023/2024 Basic Ed Funding Level (flat funded)

7271: Increased \$76K – 2023/2024 Special Ed Funding Level (flat funded)

7112 & 7820: Based off of current social security & retirement benefit payroll expenses



2024-2025 Federal Revenue Analysis

Function	Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 YTD	2023-24 Budget	2024-25 Budget	Budget Change	% Change
8514	Title I	1,602,605	1,231,675	1,058,384	1,154,415	1,187,319	1,322,417	135,098	11.38%
8515	Title II	219,995	218,182	214,550	197,571	202,715	205,836	3,121	1.54%
8516	Title III	26,090	44,237	77,091	35,849	46,587	60,464	13,877	29.79%
8517	Title IV	96,804	57,899	138,980	97,900	90,036	93,021	2,985	3.32%
8741	Esser Cares Act	154,625	1,234,921	-	-	4,000,000	-	(4,000,000)	-100%
8742	Covid Funding	-	36,360	13,780	-	260,000	-	(260,000)	-100%
8743	ESSER II	-	265,099	1,080,170	3,319,248	-	-	-	-
8744	ESSER III	-	-	3,523,333	1,417,833	-	-	-	-
8747	Emergency Connect Fi	-	-	-	-	-	-	-	-
8751	ESSER Learning Loss	-	-	365,009	126,763	-	-	-	-
8752	ESSER Summer Progr	-	-	18,501	65,613	-	-	-	-
8753	ESSER Afterschool	-	-	75,130	25,282	-	-	-	-
8754	ESSER Homeless	-	-	2,113	25,345	-	-	-	-
8755	ESSER ATSI	-	-	3,579	7,010	-	-	-	-
8810	Medical Access	225,201	353,776	515,691	917,676	525,000	750,000	225,000	42.86%
Total		2,325,320	3,442,149	7,086,311	7,390,505	6,311,657	2,431,738	(3,879,919)	

Federal Revenue – 1.66% of Total Revenue

8000: Federal Revenue – Decreased \$3.9M

8741: Decreased \$4M – ESSER Funding



2024-2025 Other Revenue Analysis

Function	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 YTD	2023-2024 Budget	2024-2025 Budget	Budget Change	% Change
9200	Extended Terms Proceeds	207,787	9,575,000	-	-	-	-	-	-
9330	Capital Projects Transfer	5,868,170	4,640,560	-	-	-	-	-	-
9400	Sale of Fixed Assets	1,170	13,930	36,126	2,993	35,000	35,000	-	0
Total		6,077,127	14,229,490	36,126	2,993	35,000	35,000	-	-

Other Revenue – 0.02% of Total Revenue



2024-2025 Revenue Analysis Summary

Account	Description	2022-23 YTD	2023-24 Budget	2024-25 Budget	Budget Change	Percent Inc./Dec.
6000	Local Sources	101,602,511	101,801,834	103,672,250	1,870,416	1.84%
7000	State Sources	37,615,049	39,210,957	40,503,803	1,292,846	3.30%
8000	Federal Sources	7,390,505	6,311,657	2,431,738	-3,879,919	-61.47%
9000	Other Sources	2,993	35,000	35,000	0	0.00%
Total		146,611,058	147,359,448	146,642,791	-716,657	

Revenue Summary

Local Revenue

70.70%

State Revenue

27.62%

Federal Revenue

1.66%

Other Sources of Revenue

0.02%



Current Projections

2024-2025 Expenditures

Preliminary Expenses/	\$161,776,787
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2024-2025 Revenues

Preliminary Revenues	\$146,642,791
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Preliminary Proposed Deficit	\$15,133,996
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2023-2024 Capital Reserve Fund

Unaudited Balance as of June 30, 2023	\$20,091,126
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Estimated Expenditures include Intermediate Projects payment	(\$6,000,000)
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June 30, 2024 Estimated Balance Based on Current Info.	\$14,091,126
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2023-2024 General Fund

Unaudited Balance as of June 30, 2023	\$27,394,155
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2023-2024 Budget Deficit	(\$2,037,410)
Non-spend, Committed, Assigned	(\$9,540,731)

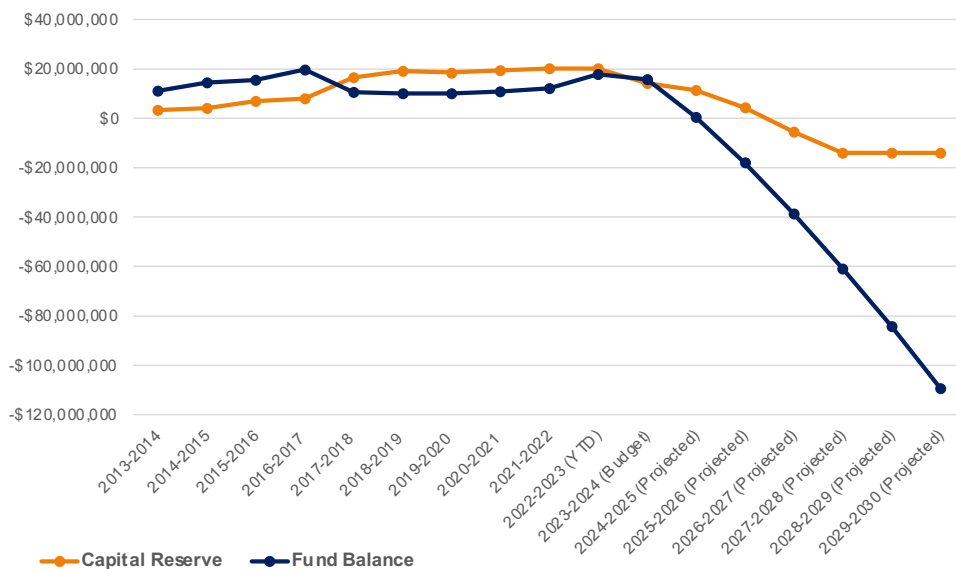
June 30, 2024 Estimated Balance Based on Current Info.	\$15,816,014
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Fund Balance History and Projections with No Tax Increase

5-8%
of budget is
recommended
to maintain
long-term fiscal
stability

2024-2025 Budget
Equates to:
\$8,088,839 -
\$12,942,143





Fund Balance History and Projections with Tax Increase to Index

5-8%

**of budget is
recommended
to maintain
long-term fiscal
stability**

**2024-2025 Budget
Equates to:
\$8,088,839 -
\$12,942,143**

