

WEST SHORE SCHOOL DISTRICT

2023-2024 Budget Projections



**Presented
March 9, 2023**

2023-24 Budget Timeline

Act 1 Budget Timeline Based on Need to Exceed Adjusted Index

- **January 26, 2023**

Deadline to make Proposed Preliminary Budget available for public inspection or adopt opt out resolution

- **February 15, 2023**

Deadline to adopt Preliminary Budget

- **March 2, 2023**

Deadline to file referendum exception request

- **March 22, 2023**

PDE deadline to approve or deny referendum exception request

- **May 31, 2023**

Deadline to adopt Proposed Final Budget

- **June 30, 2023**

Deadline to adopt Final Budget



Summary of Budget Revisions

Revenue		Difference
December 15, 2022	142,720,336.00	(\$11,873,706.00)
February 2023	142,720,336.00	(\$11,873,706.00)
Update EIT Revenue	500,000.00	
Update RE Interim Tax Revenue	27,500.00	
Decrease IDEA Grant	(75,000.00)	
Decrease Health Services Revenue	(5,000.00)	
	143,167,836.00	(\$10,739,359.00)

Expenditures

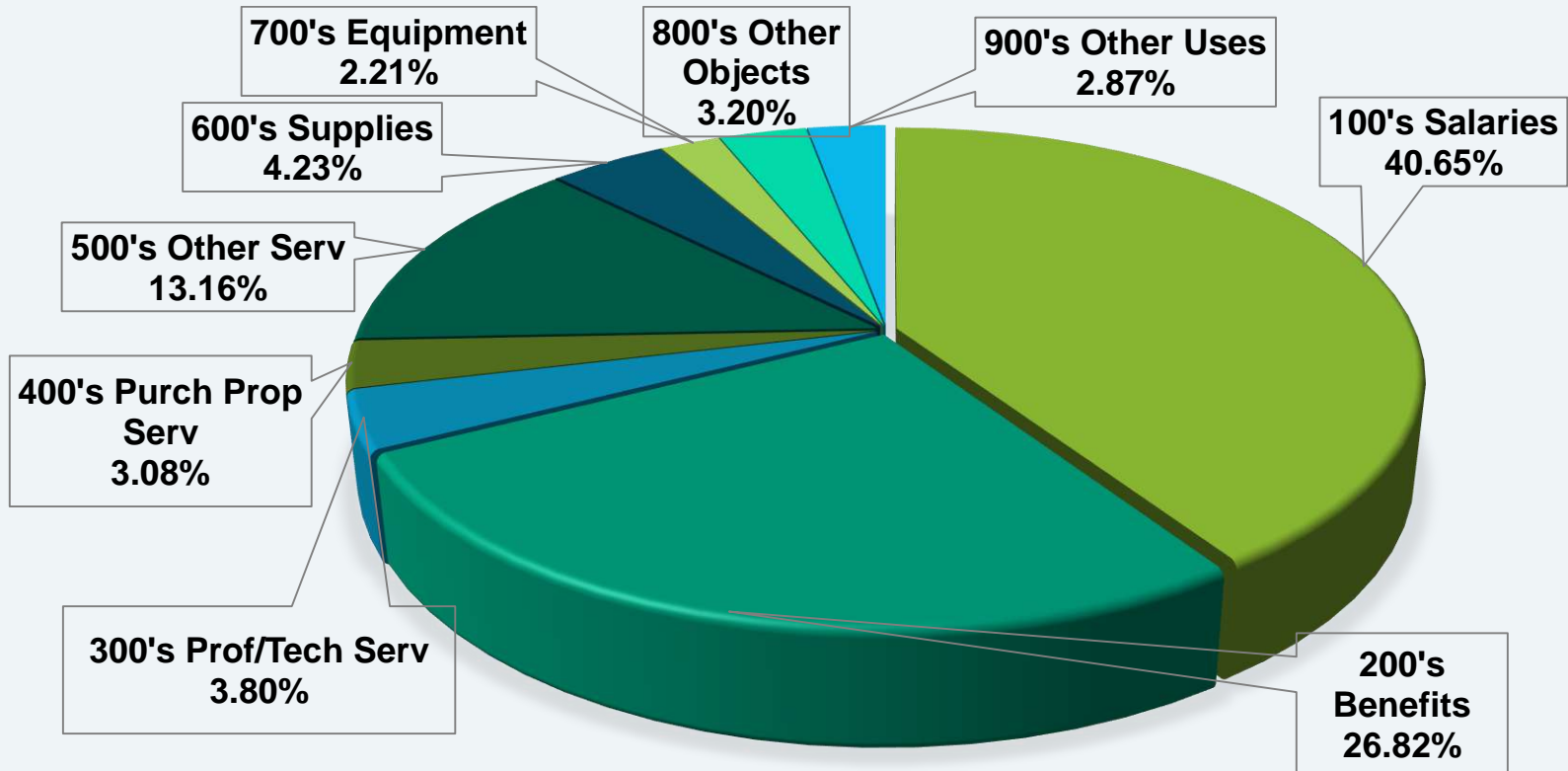
December 15, 2022	154,594,042.00	
February 2023	154,594,042.00	
Technology Changes	26,428.00	
Cell Phones	(4,500.00)	
Update Special Ed Expenses	(570,500.00)	
Remove Dump Truck	(100,000.00)	
Fuel Utilization Decrease	(75,670.00)	
Homebound Instruction Increase	37,395.00	
	153,907,195.00	



2023-2024 Expenditure Analysis by Object

Object	Description	2023-24 Budget	% of Total Expenditures
100	Salaries	62,560,276	40.65%
200	Benefits	41,272,033	26.82%
300	Prof/Tech Services	5,847,850	3.80%
400	Purch. Property Services	4,739,464	3.08%
500	Other Services	20,251,154	13.16%
600	Supplies	6,505,305	4.23%
700	Equipment	3,393,702	2.21%
800	Other Objects	4,926,792	3.20%
900	Other Uses	4,410,619	2.87%
Total		153,907,195	100.00%

2023-2024 Expenditure Analysis by Object





Budget “Commonalities”

Object	Description	2021-22 YTD	2022-23 Budget	Change	2023-24 Budget	Change
100	Salaries	55,518,415	59,725,349	4,206,934	62,560,276	2,834,927
200	Benefits	35,433,200	39,020,085	3,586,885	41,272,033	2,251,948
Total		90,951,615	98,745,434	7,793,819	103,832,309	5,086,875

100: Increased \$2.8M

- 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
- Restore Monitors \$170K increase
- ESSER Funding \$1.6M increase (2100 Function)
- Safety & Security \$500K increase

200: Increased \$2.2 million

- PSERS rate – 35.69%
- Insurance changes due to new enrollments and plan changes
- Health insurance rate increased 13% for 6 months

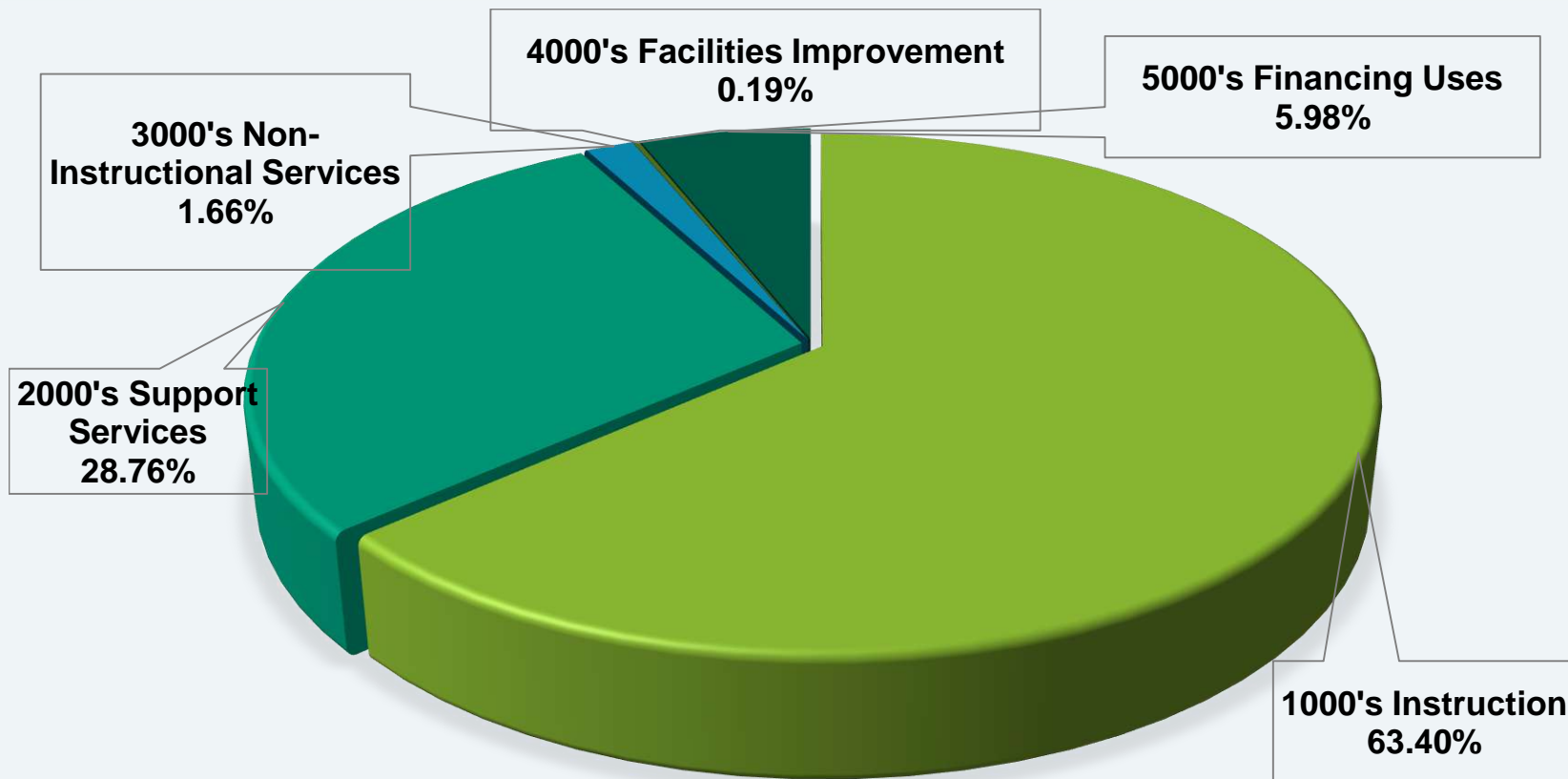


2023-2024 Expenditure Analysis by Function

Function	Description	2023-24 Budget	% of Total Expenditures
1100	Regular Instrucion	69,784,318	45.34%
1200	Special Programs	25,324,747	16.45%
1300	Vocational Education	1,745,539	1.13%
1400	Other Instruction	183,608	0.12%
1500	Federal Non-Public	50,693	0.03%
1700	Community College	492,009	0.32%
2100	Pupil Personnel	5,560,592	3.61%
2200	Instructional Staff	1,660,230	1.08%
2300	Administration	8,750,252	5.69%
2400	Pupil Health	2,814,092	1.83%
2500	Business	1,518,204	0.99%
2600	Operations & Maintenance	13,691,606	8.90%
2700	Student Transportation	6,172,739	4.01%
2800	Central	4,001,625	2.60%
2900	Other Support Services	90,000	0.06%
3200	Student Activities	2,467,005	1.60%
3300	Community Service	95,193	0.06%
4200	Site Improvement	-	-
4600	Building Improvement	300,000	0.19%
5100	Debt Service	7,739,124	5.03%
5200	Fund Transfers	1,465,619	0.95%
Total		153,907,195	100.00%



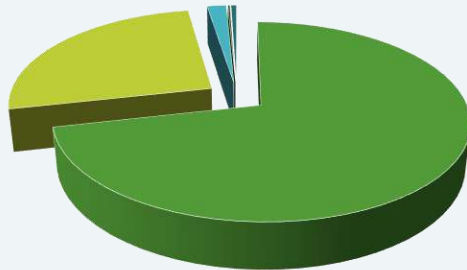
2023-2024 Expenditure Analysis by Function





1000 Instruction

Function	Description	2023-24 Budget	2022-23 Budget	Change	% Inc. /Dec.
1100	Regular Instruction	69,784,318	68,356,372	1,427,946	2.09%
1200	Special Education	25,324,747	22,305,034	3,019,713	13.54%
1300	Vocational Education	1,745,539	1,618,542	126,997	7.85%
1400	Instruction - Other	183,608	259,431	(75,823)	-29.23%
1500	Federal Non-Public	50,693	50,865	(172)	-0.3%
1700	Community College	492,009	480,009	12,000	2.50%
Total		97,580,914	93,070,253	4,510,661	4.85%



- Regular Instruction
- Special Education
- Vocational Education
- Instruction - Other
- Federal Non-Public
- Community College



1100 Regular Instruction

Object Code	Change	Impact
300 - Prof/Tech Services	\$117,223	Translation services \$15K increase, Technology expenses \$50K increase, Other professional services (current services) \$55K increase
400 - Purch. Property Services	\$509,687	Technology licenses & contracts
500 - Other Services	\$69,974	Natatorium & Aquaponics transportation \$20K increase, Regular Ed Placements \$60K increase
600 - Supplies	\$874,353	Red Land general & student supplies \$35K increase, Textbooks \$1M increase, Science Fusion Print Materials \$100K increase
700 - Equipment	(\$33,171)	Items moved to 600 object codes
800 - Other Objects	\$16,451	Industry Based Credentials/PSAT/SAT - \$15K increase
900 - Other Uses	\$0	



1200 Special Education

Object Code	Change	Impact
300 - Prof/Tech Services	\$920,088	IU services (placements & coaching supports) \$665K increase, Other professional services (consultants, nursing, physical therapy) \$335K increase
400 - Purch. Property Services	(\$195)	
500 - Other Services	\$893,346	Tuition slots \$850K increase, Transportation \$22K increase
600 - Supplies	\$2,860	
700 - Equipment	(\$5,000)	
800 - Other Objects	(\$1,120)	
900 - Other Uses	\$0	

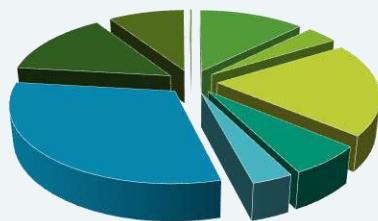


1300 – 1700 Functions

- **1300: Vocational Education** – Increased \$126,997
500: CPACTC tuition
- **1400: Other Instruction** – Decreased \$75,823
100 & 200: Driver Education reduction
- **1500: Federal Non-Public** – Minor decrease due to Title grant changes
- **1700: Community College** - Increased \$12,000
500: HACC tuition

2000 Support Services

Function	Description	2023-24 Budget	2022-23 Budget	Change	% Inc. /Dec.
2100	Pupil Personnel	5,560,592	4,089,726	1,470,866	35.96%
2200	Instructional Staff	1,660,230	1,290,226	370,004	28.68%
2300	Administration	8,750,252	7,949,607	800,645	10.07%
2400	Pupil Health	2,814,092	2,613,164	200,928	7.69%
2500	Business	1,518,204	1,632,886	(114,682)	-7.0%
2600	Operations & Maintenance	13,691,606	10,127,895	3,563,711	35.19%
2700	Student Transportation	6,172,739	5,795,837	376,902	6.50%
2800	Central	4,001,625	3,253,574	748,051	22.99%
2900	Other Support Services	90,000	90,000	-	0.00%
Total		44,259,340	36,842,915	6,291,472	17.08%



- Pupil Personnel
- Instructional Staff
- Administration
- Pupil Health
- Business
- Operations & Maintenance
- Student Transportation
- Central
- Other Support Services



2100 Pupil Personnel

Object Code	Change	Impact
300 - Prof/Tech Services	\$74,425	School based mental health \$25K increase, Clinical health evaluations \$25K increase
400 - Purch. Property Services	\$37,500	Naviance Renewal
500 - Other Services	\$5,100	Transportation \$3K increase
600 - Supplies	(\$151,375)	moved to 2660 Function
700 - Equipment	(\$44,550)	moved to 2660 Function
800 - Other Objects	(\$18,145)	moved to 2660 Function
900 - Other Uses	\$0	



2200 Instructional Staff

Object Code	Change	Impact
300 - Prof/Tech Services	\$78,957	Technology licenses & contracts
400 - Purch. Property Services	\$45,000	Technology licenses & contracts
500 - Other Services	\$3,500	Transportation services
600 - Supplies	(\$7,015)	
700 - Equipment	(\$4,171)	
800 - Other Objects	\$0	
900 - Other Uses	\$0	



2300 – 2500 Functions

- **2300: Administration** – Increased \$800,645
 300: Increased \$98,330 – Collection Services
 500: Increased \$60,728 – Printing services \$50K increase
- **2400: Pupil Health** – Increased \$200,928
 700: Increased \$7,000 – Replace AEDs
- **2500: Business** – Decreased \$114,682
 400: Decreased \$51,171 – Copier contract



2600 Operations & Maintenance

Object Code	Change	Impact
300 - Prof/Tech Services	\$56,130	3M Safety Film \$15K increase, School Security Guard training \$32K increase, Conferences \$5K increase
400 - Purch. Property Services	\$326,070	Custodial Services \$145K increase, Maintenance & Repair services \$170K increase
500 - Other Services	\$70,552	Fire & general liability insurance \$23K increase, Telecommunication services \$26K increase
600 - Supplies	\$447,480	Fairview & Old Trail supplies \$80K increase, Fairview & Old Trail utilities \$165K increase, General supplies \$200K increase (\$92K safety & security)
700 - Equipment	\$1,557,400	Classroom furniture & cafeteria tables \$525K increase, Fairview & Old Trail equipment \$590K increase, Cameras \$150K increase, Custodial van, Maintenance truck, Scissor lift, Dumpsters, Tools, Chairs \$235K increase
800 - Other Objects	\$600	
900 - Other Uses	\$0	



Heating Oil Costs

School Year	Cost Per Gallon	Total Budget
2016-2017	\$1.48	\$444,249
2017-2018	\$1.62	\$368,329
2018-2019	\$1.85	\$325,633
2019-2020	\$2.08	\$327,010
2020-2021	\$1.57	\$192,060
2021-2022	\$1.99	\$223,170
2022-2023	\$3.25	\$327,120
Awaiting Bid Results 2023-2024	\$3.16	\$301,020



2700 Student Transportation

2900 Other Support Services

- **2700: Student Transportation** – Increased \$376,902
 - 500:** Increased \$406,705 – Contracted Carriers
 - 600:** Decreased \$75,070 – Fuel Utilization
- **2900: Other Support Services** – No Change
 - 500:** IU Payment by Withholding



Fuel Costs

School Year	Cost Per Gallon		Total Budget
	Gas	Diesel	
2016-2017	\$1.42	\$1.51	\$314,172
2017-2018	\$1.47	\$1.57	\$317,529
2018-2019	\$1.80	\$2.01	\$398,235
2019-2020	\$1.65	\$2.08	\$400,960
2020-2021	\$1.42	\$1.62	\$325,714
2021-2022	\$1.80	\$2.08	\$419,414
2022-2023	\$2.95	\$3.40	\$618,969
Awaiting Bid Results 2023-2024	\$2.87	\$3.29	\$543,899



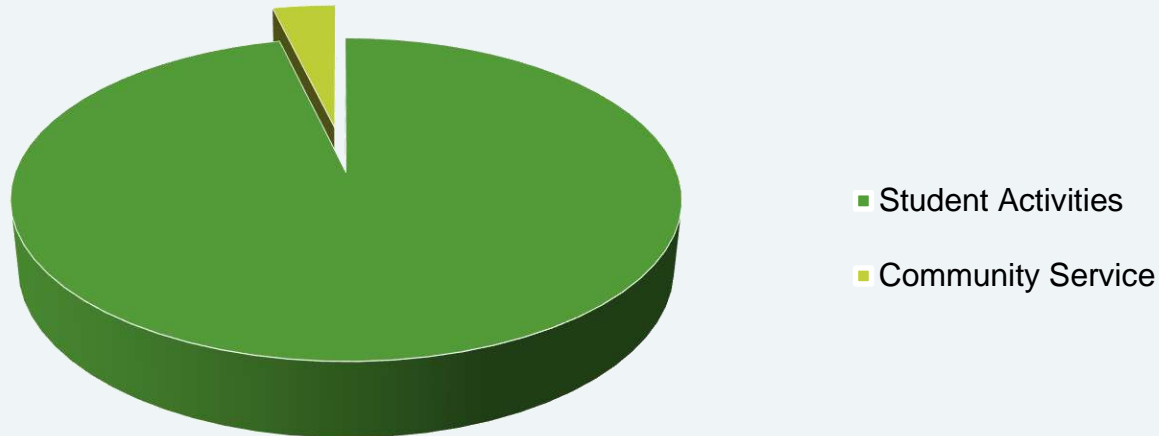
2800 Central

Object Code	Change	Impact
300 - Prof/Tech Services	\$115,074	Technology licenses & contracts \$55K decrease (moved to 2200 function), CAOLA tuition \$15K increase, CAIU services \$155K increase
400 - Purch. Property Services	(\$51,639)	Technology licenses & contracts (moved to 1100 & 2200 functions)
500 - Other Services	(\$1,300)	
600 - Supplies	\$104,805	Chromebook & computer repair parts \$85K increase, Computer memory & drives \$17K increase
700 - Equipment	\$577,487	Fairview & Old Trail tech equipment \$270K increase, Equipment replacement \$309K increase
800 - Other Objects	\$8,790	Conferences \$6K increase, Memberships \$2K increase
900 - Other Uses	\$0	



3000 Operation of Non-Instructional Services

Function	Description	2023-24 Budget	2022-23 Budget	Change	% Inc. /Dec.
3200	Student Activities	2,467,005	2,131,965	335,040	15.72%
3300	Community Service	95,193	101,853	(6,660)	-6.54%
Total		2,562,198	2,233,818	328,380	14.70%





3200 + 3300 Functions

- **3200: Student Activities** – Increased \$335,040
All Object Codes: Increased \$55,000 - Red Land & Cedar Cliff Lacrosse
300: Increased \$77,111 – Officials \$39,400 increase, Security \$12,170 increase, Continuing Ed \$20,500 increase
500: Increased \$57,350 – Contracted Carriers \$29,750 increase, Travel Reim. \$18,600 increase
700: Increased \$36,642 – Uniforms
- **3300: Community Service** – Decreased \$6,660
Federal Grant Changes



4000 Facilities Acquisition, Construction, & Improvements

Function	Description	2023-24 Budget	2022-23 Budget	Change	% Inc. /Dec.
4200	Site Improvement	-	-	-	-
4600	Building Improvement	300,000	106,500	193,500	181.69%
Total		300,000	106,500	193,500	181.69%

- **4600: Building Improvements** – Increased \$193,500
700: Cedar Cliff ADA Lift Replace & Auditorium Projection replacement
\$140,000, Crossroads Elevator Modernization \$115,000



5000 Other Expenditures & Financing Uses

25

Function	Description	2023-24 Budget	2022-23 Budget	Change	% Inc. /Dec.
5100	Debt Service	7,739,124	7,353,542	385,582	5.24%
5200	Fund Transfers	1,465,619	1,946,088	(480,469)	-24.69%
Total		9,204,743	9,299,630	(94,887)	-1.02%

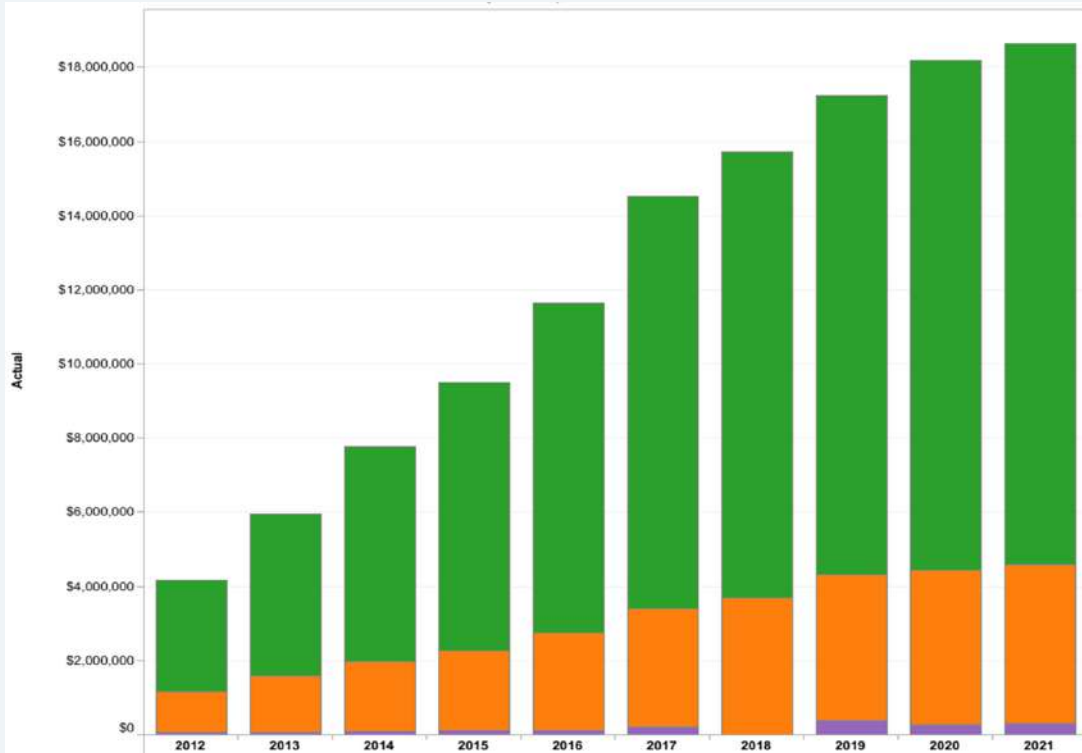
- **5100: Debt Service** – Increased \$385,582
2022 Bond Payment
- **5200: Fund Transfers** – Decreased \$480,469
Erate Expenses – Decreased \$446,088
Transfer to Capital Reserve – Decreased \$34,381

Analysis of High Impact Costs

- **PSERS Costs**
- **Out-of-District Student Placements/IU Ed Services**
 - Tuition to other LEAs, Private Schools & Residential Institutions
 - Professional Education Services – IU
- **Tuition to Cyber/Charter Schools**
- **Special Education Costs**
- **Debt Service**



PSEERS Expenditures: History & Projections



Analysis Type (Expense)

- 1000 INSTRUCTION
- 2000 SUPPORT SERVICES
- 3000 OPERATION OF NON-INSTRUCTIONAL SERVICES

2021-2022 Actual:
\$19,447,782

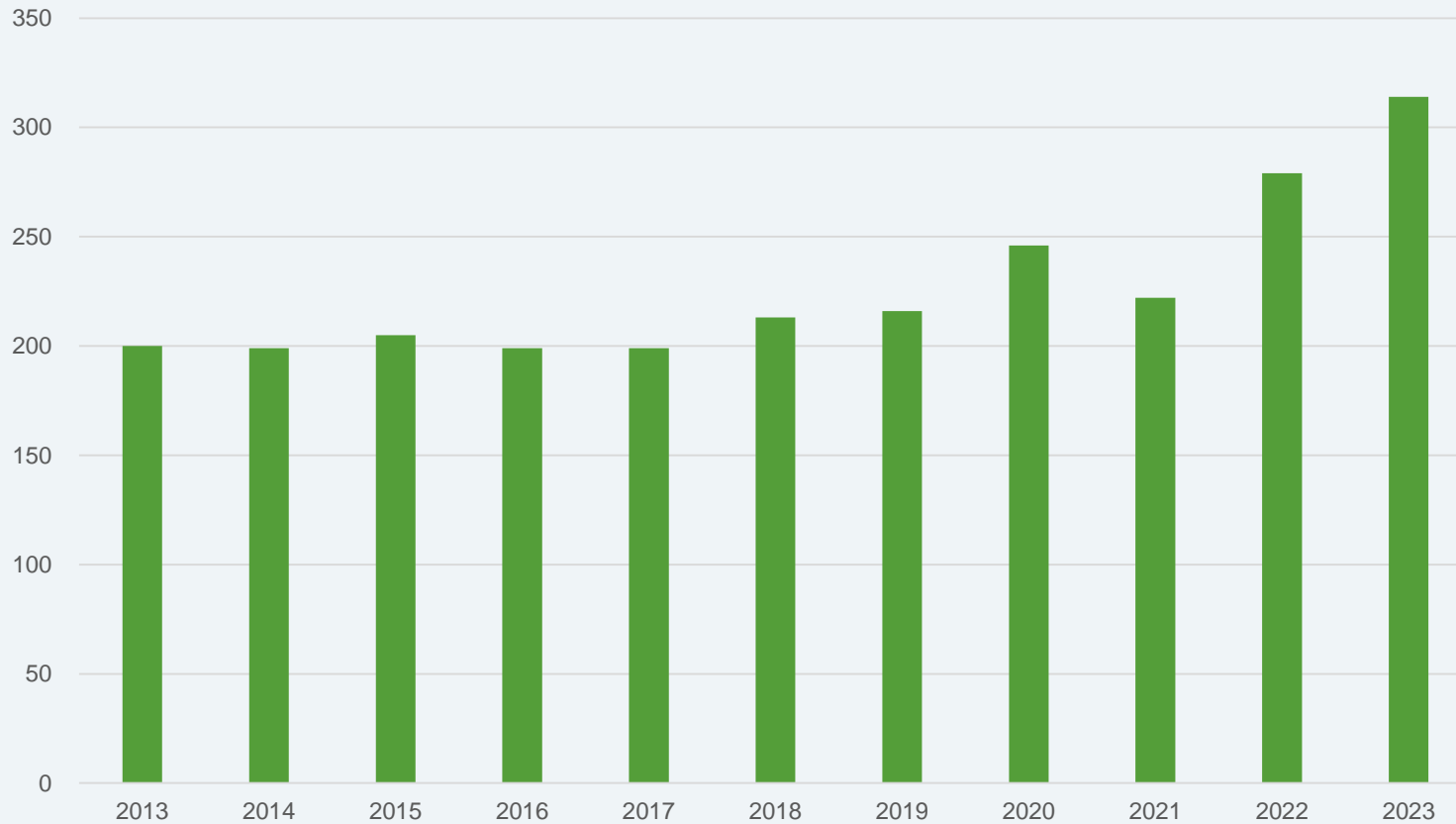
2022-2023 Budget:
\$21,016,147

2023-2024 Projections:
\$21,985,285

2012: \$4,169,844
2021: \$18,629,841
446.8% Increase



ELD Enrollment



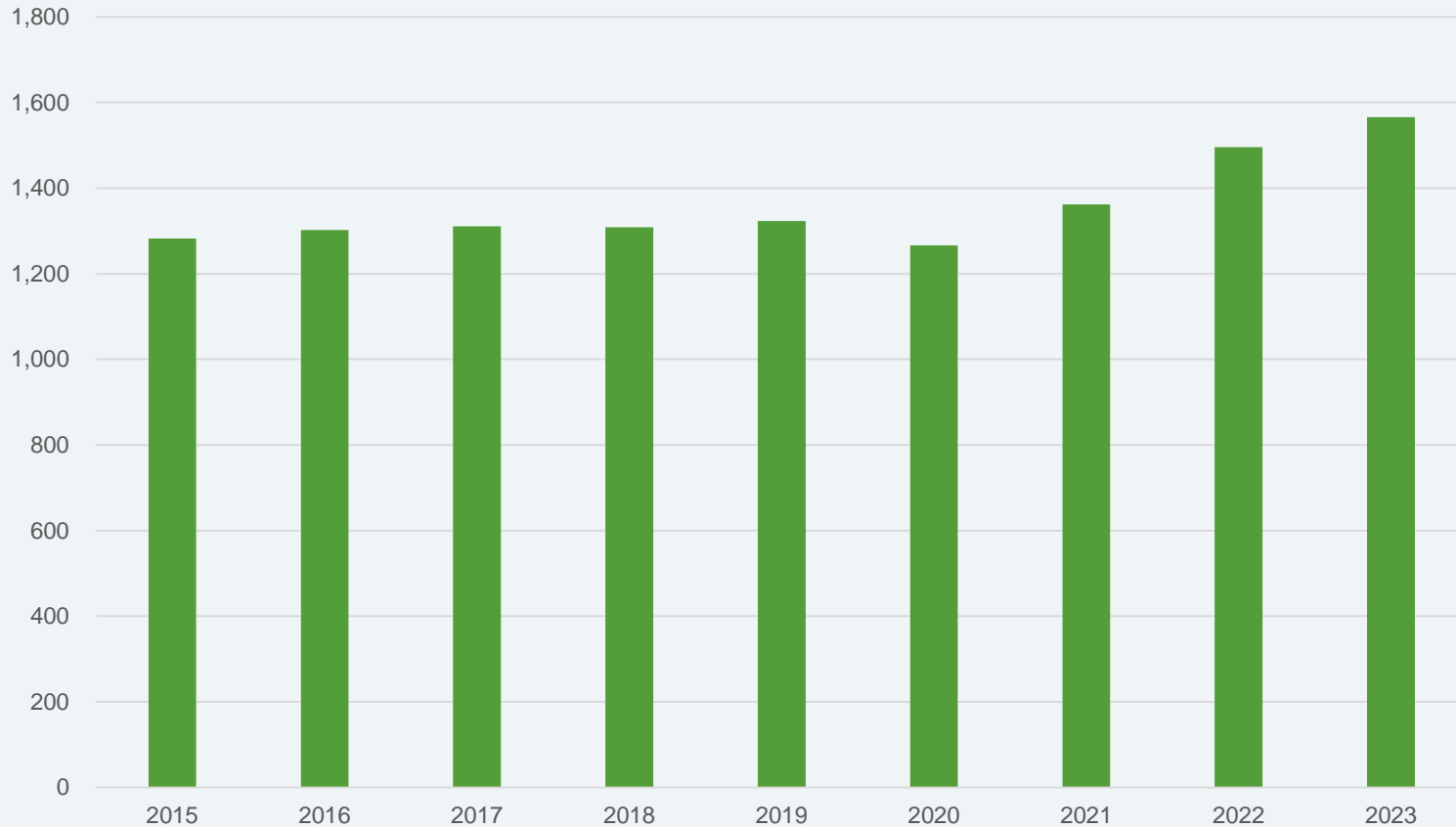
2013: 200

2023: 314

157% Increase



Special Ed Enrollment



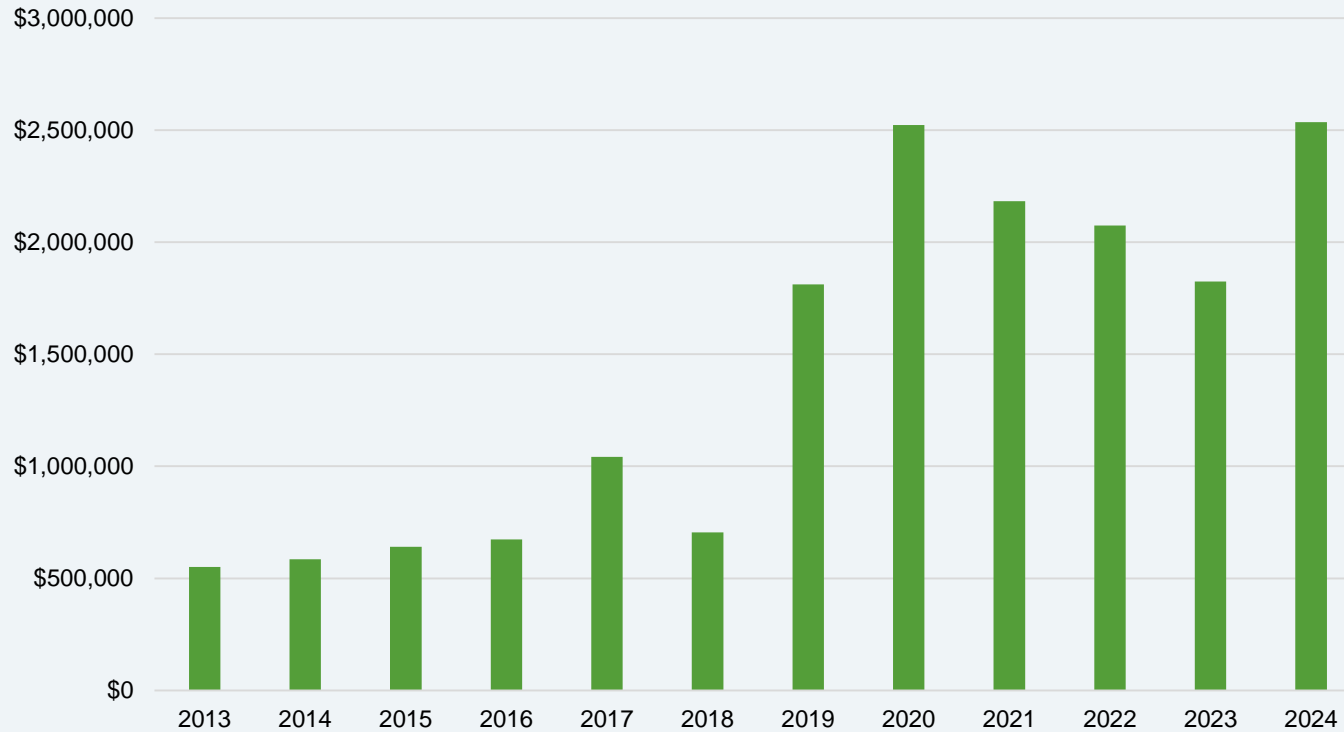
2015: 1,282

2023: 1,566

122.15% Increase



Tuition to Other LEAs, Private Schools & Residential Institutions



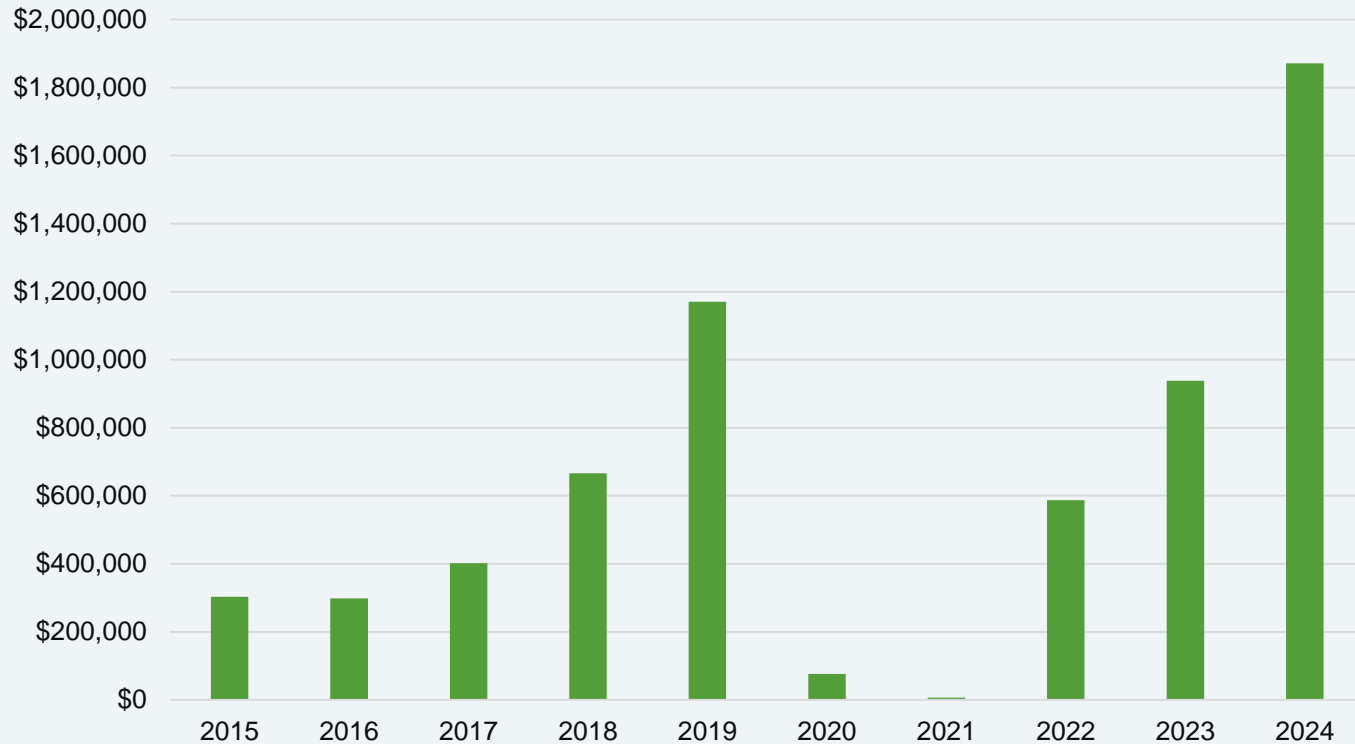
2013: \$550,334

2024: \$2,535,672

460.75% Increase



Professional Education Services - IU



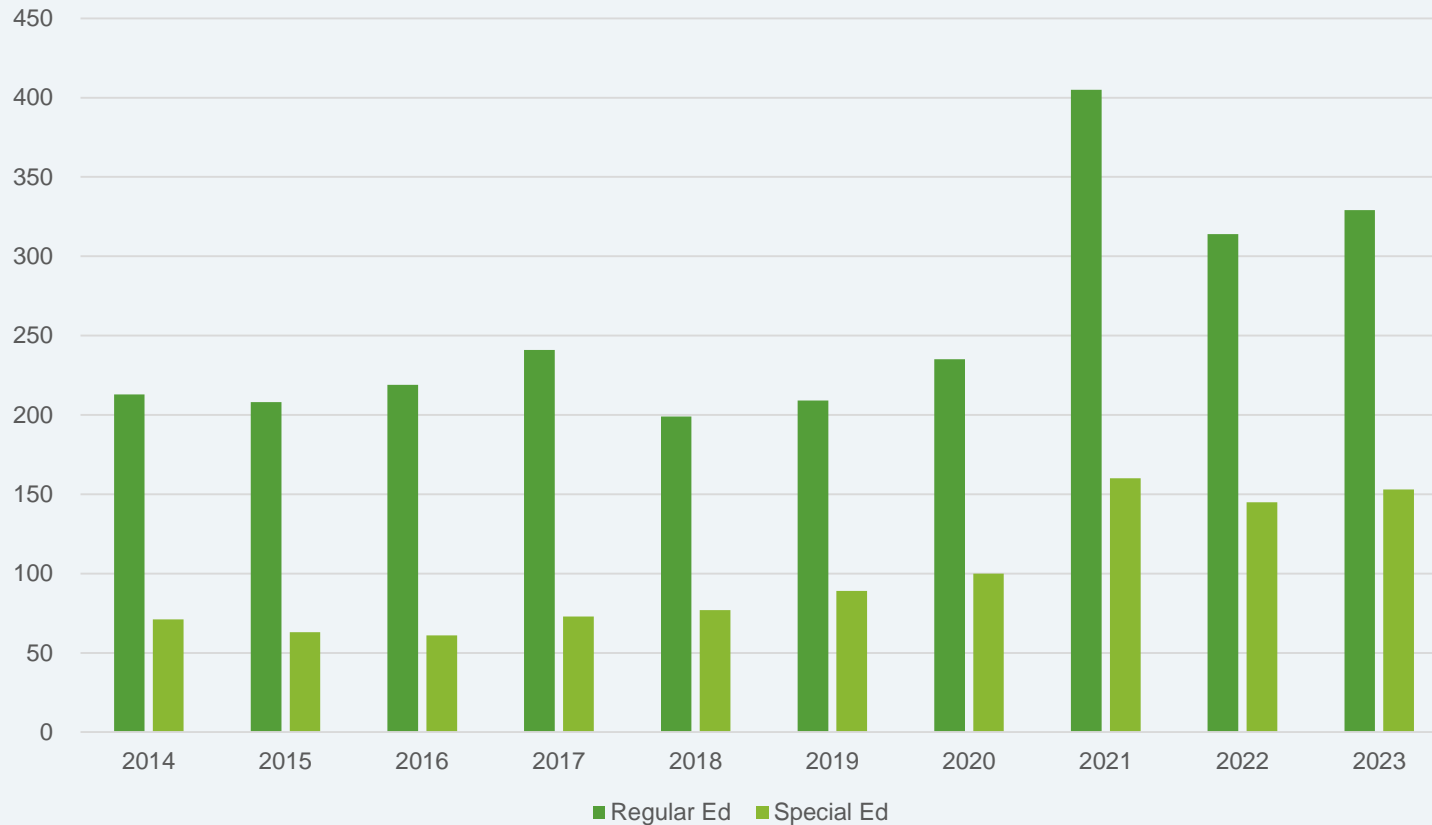
2015: \$303,161

2024: \$1,871,472

617.32% Increase



Cyber/Charter School Enrollment



Regular Ed:
2014: 213
2023: 329

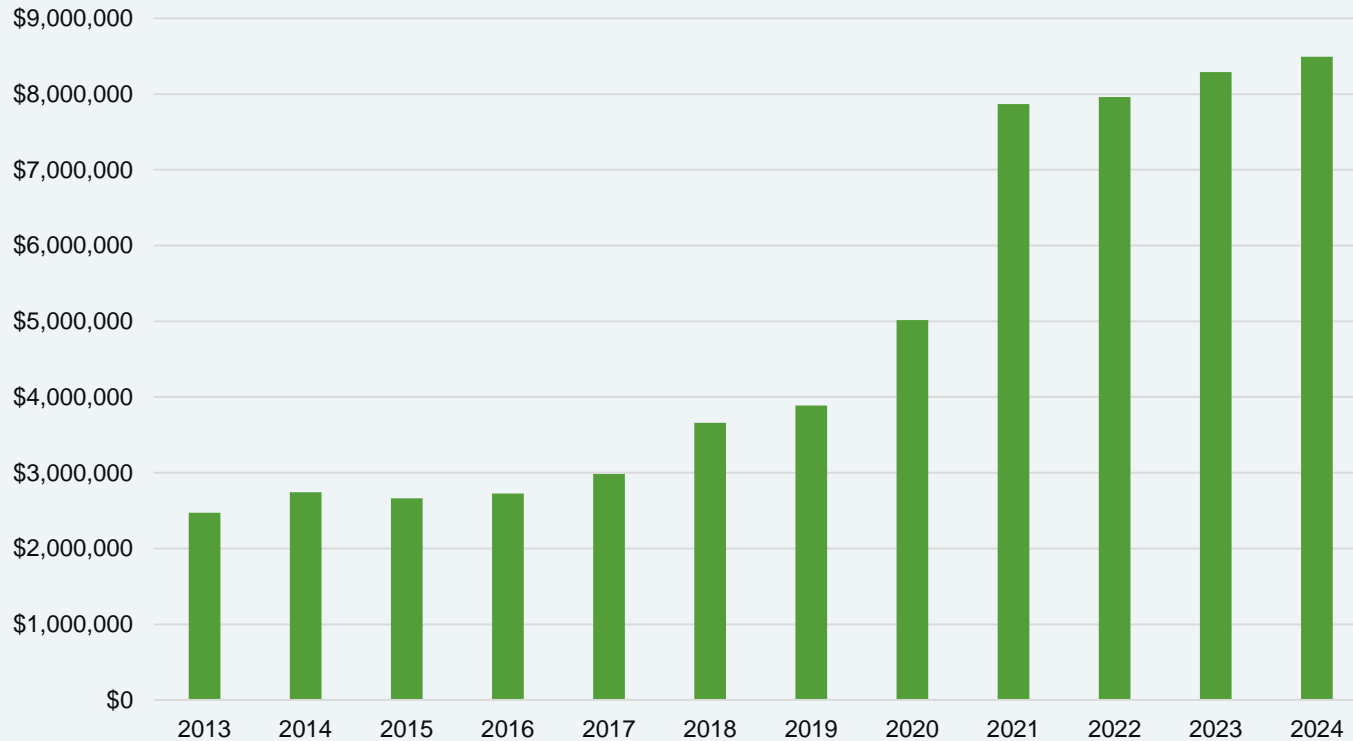
154.46% Increase

Special Ed:
2014: 71
2023: 153

215.49% Increase



Tuition to Cyber/Charter Schools



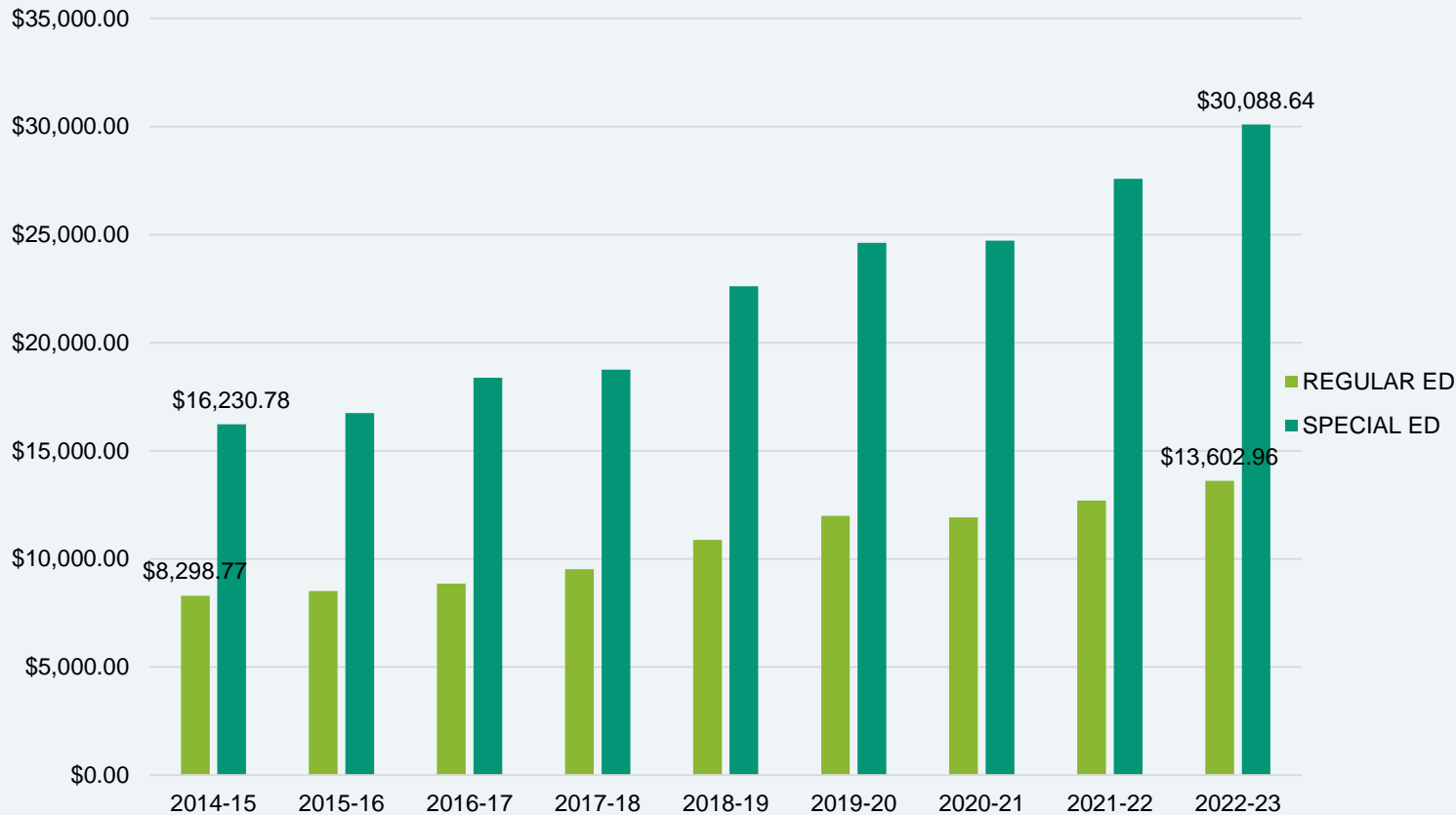
2013: \$2,474,022

2024: \$8,491,036

343.21% Increase



Cyber/Charter Cost Per Student



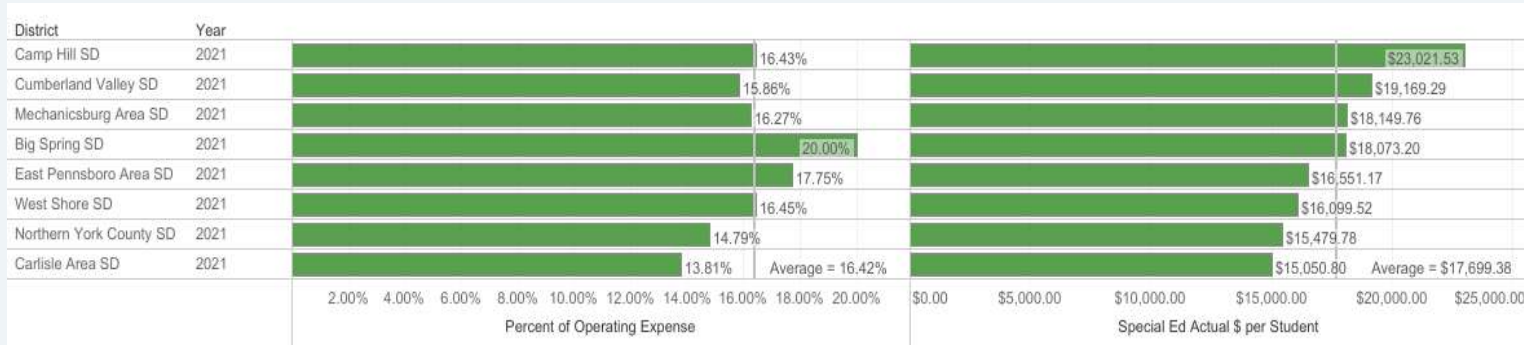
Regular Ed:
2015: \$8,298.77
2023: \$13,602.96

163.92% Increase

Special Ed:
2015: \$16,230.78
2023: \$30,088.64

185.38% Increase

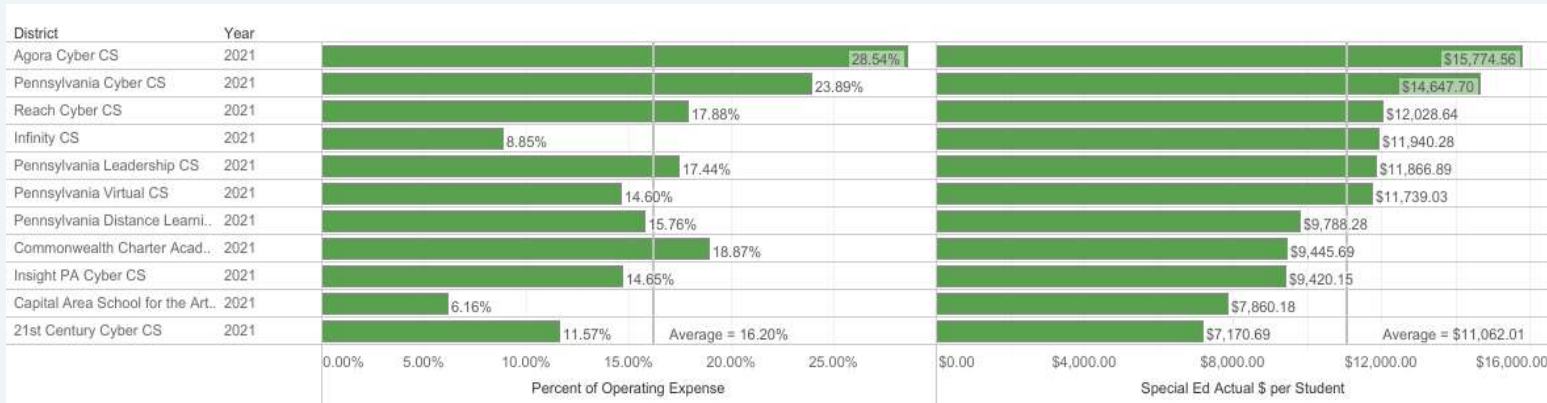
Comparison: Special Education Cost Per Student



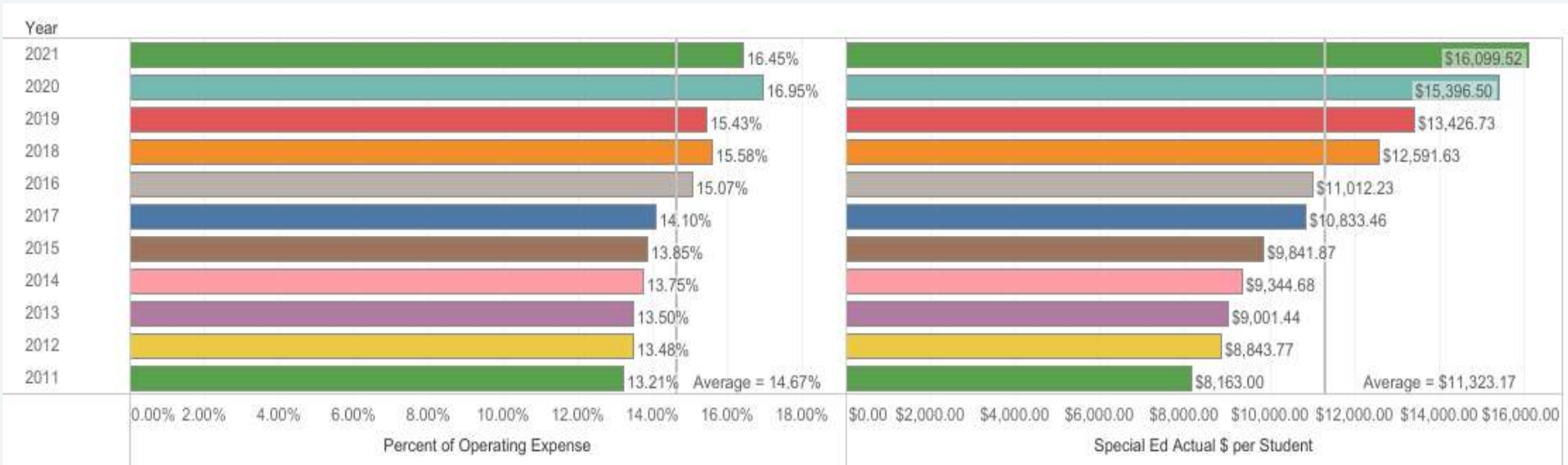
In 2021, the West Shore S.D. paid Cyber/Charter Schools **\$24,715.58** per Special Education Student.

The actual cost to educate a Special Education student reported to PDE by the Cyber/Charter Schools was much lower.

For example, CCA reported **\$9,445.69** in Special Education per pupil expenditures for the 2020-2021 school year.

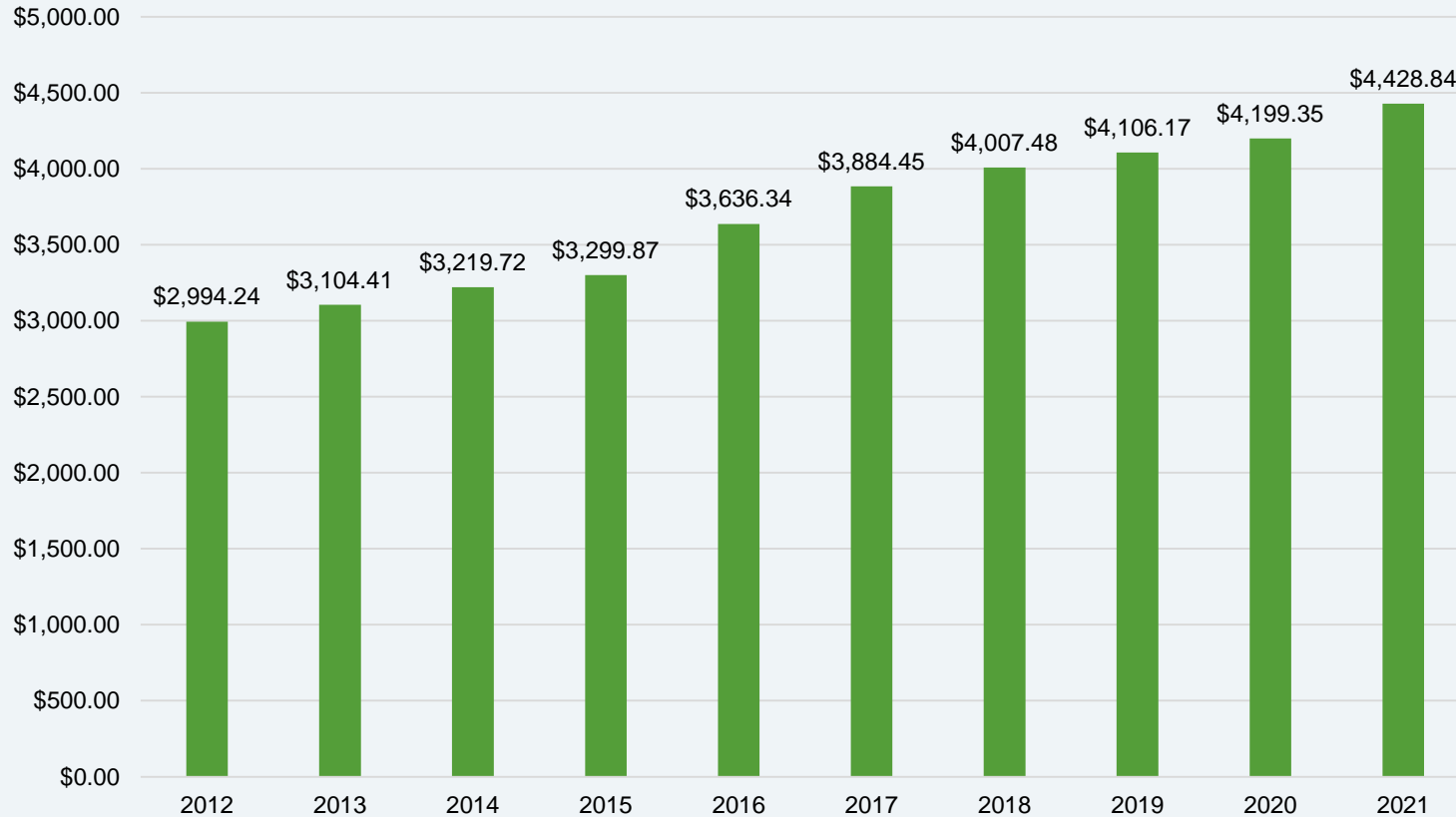


Historical Review: Special Education Cost Per Student





State Revenue Received Per Student



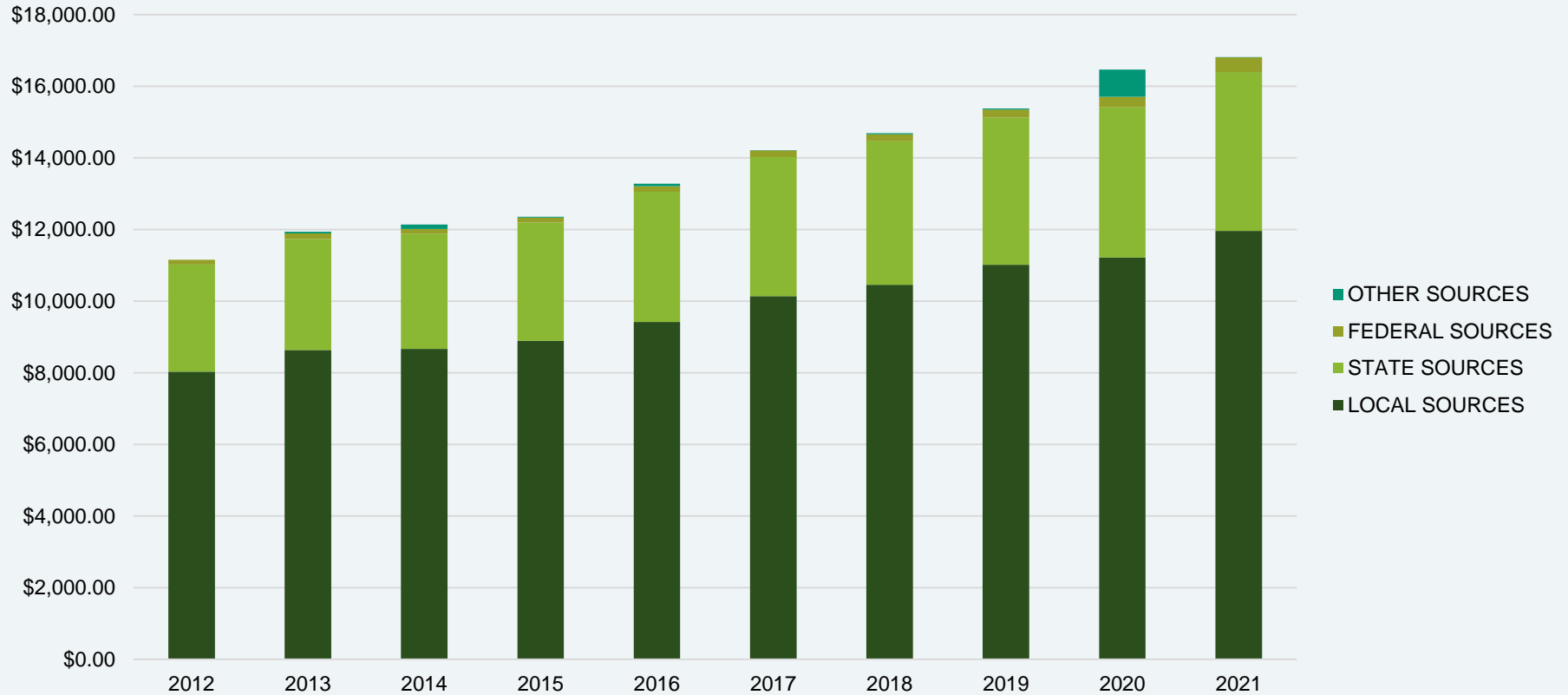
2012: \$2,994.24

2021: \$4,428.84

147.91% Increase



Per Student Revenue by Source



Local Effort Debt Service Requirements

Fiscal Year Ended	G.O. Bonds Series A of 2017	G.O. Bonds Series of 2018	G.O. Bonds Series of 2019	G.O. Bonds Series of 2020	ACNB		Total Local Effort
					G.O. Note Series of 2021	G.O. Bonds Series of 2022	
6/30/2023	1,748,848	1,164,050	358,050	2,489,825	1,413,754	206,292	7,380,819
6/30/2024	1,748,032	1,163,000	357,950	2,489,625	1,416,182	434,178	7,608,966
6/30/2025	1,752,814	1,161,650	357,850	2,489,375	1,418,468	433,978	7,614,135
6/30/2026	1,749,082	1,165,025	357,750	2,489,125	1,415,637	433,778	7,610,396
6/30/2027	1,752,954	1,163,275	357,650	2,488,875	1,417,689	433,578	7,614,020
6/30/2028	1,747,355	1,166,800	357,550	2,488,625	1,414,623	433,378	7,608,330
6/30/2029	1,744,737	1,165,600	357,450	2,512,750	1,396,533	433,178	7,610,247
6/30/2030		1,778,250	641,500	4,368,625		677,978	7,466,353
6/30/2031		1,778,875	639,500	4,369,375		677,578	7,465,328
6/30/2032		1,777,750	642,000	4,370,000		676,778	7,466,528
6/30/2033		1,779,750	639,000	4,370,250		675,578	7,464,578
6/30/2034		1,779,750	640,500	4,367,000		678,878	7,466,128
6/30/2035		1,777,750	641,400	4,366,100		676,678	7,461,928
6/30/2036	Series A of 2017 Final PlanCon eligible borrowing	1,778,625	641,700	4,366,300		678,978	7,465,603
6/30/2037		1,777,250	641,400	4,367,400		675,778	7,461,828
6/30/2038		1,778,500	640,500	4,364,300		681,978	7,465,278
6/30/2039		1,782,125	639,000	4,361,900		682,293	7,465,318
6/30/2040		1,783,000	636,900	4,364,900		681,526	7,466,326
6/30/2041		1,781,125	639,100	4,363,100		679,845	7,463,170
6/30/2042		1,781,375	635,600	4,366,300		682,420	7,465,695
6/30/2043		1,778,625	641,300	4,364,300		679,251	7,463,476
6/30/2044		1,782,625	636,200	4,366,900		679,884	7,465,609
6/30/2045		1,783,125	635,400	4,368,800		679,191	7,466,516
6/30/2046		1,780,125	638,700	4,369,800		677,609	7,466,234
6/30/2047		1,778,500	641,000	4,364,800		680,025	7,464,325
6/30/2048		1,778,000	642,300	4,368,500		676,440	7,465,240
6/30/2049		1,778,375	642,600	4,365,600		676,713	7,463,288
6/30/2050						783,250	783,250
6/30/2051						785,963	785,963
6/30/2052						782,213	782,213
6/30/2053							
6/30/2054							
6/30/2055							
TOTAL	12,243,823	43,742,900	15,299,850	104,782,450	9,892,885	18,735,175	204,697,083



Index & Millage Comparison by School District

School District Adjusted Index For 2023-24 Fiscal Year - Base Index is 4.1%				Real Estate Millage Rates by School District								
School District	County	2022-23 MV/PI Aid Ratio	2023-24 Adjusted Index	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
West Shore	Cumberland	0.4085	4.7%	13.06	12.75	12.32	11.95	11.65	11.20	10.92	10.18	9.68
	York		4.7%	15.46	15.39	14.96	14.69	14.40	14.22	13.82	13.25	12.59
Carlisle Area	Cumberland	0.5355	5.3%	15.97	15.66	15.35	14.91	14.47	14.04	13.64	13.24	12.93
Cumberland Valley	Cumberland	0.3487	4.1%	10.89	10.53	10.23	9.97	9.74	9.52	9.28	9.07	8.90
East Pennsboro Area	Cumberland	0.4891	5.1%	13.62	13.07	12.78	12.38	12.38	12.20	11.84	11.57	11.24
Mechanicsburg Area	Cumberland	0.4327	4.8%	15.21	14.67	14.16	13.73	13.37	13.06	12.80	12.54	12.54
Central York	York	0.5068	5.2%	20.79	20.33	20.33	20.33	19.93	19.53	18.92	18.57	18.22
Dover Area	York	0.6215	5.6%	24.31	23.72	22.91	22.64	22.37	21.93	21.93	21.93	21.93
Eastern York	York	0.5774	5.4%	25.18	24.69	24.69	24.69	23.98	23.26	22.43	21.02	20.28
Northeastern	York	0.6078	5.6%	26.91	26.69	26.47	26.47	26.25	26.09	26.09	26.09	25.61
Northern York County	York	0.5489	5.3%	19.30	18.73	18.05	17.47	16.98	16.48	16.48	16.00	15.63



Possible Millage Rate Increase

- Based upon adjusted index of 4.7%, the 2022-23 millage rate of 15.4638 and 13.0569 could be increased by .7261 & .5989.
- The 2023-2024 real estate tax millage rate could be 16.1899 & 13.6558.


Current Assessment*	Millage Rate	Tax Collection at 96.5% Rate
3,148,148,500	13.0569	\$39,666,383
2,174,070,381	15.4638	\$32,442,711
3,148,148,500	13.6558	\$41,485,819
2,174,070,381	16.1899	\$33,966,053
Possible Additional Tax Revenue if Millage Raised to Index.		\$3,342,778

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



2023-2024 Local Revenue Analysis

Function	Description	2023-2024 Budget	% of Total Local Revenue
6111	Current RE	71,900,000	72.72%
6112	Interim RE	125,000	0.13%
6113	Public Utility RE	86,000	0.09%
6114	Payment in Lieu of Taxes	15,000	0.02%
6120	Per Capita	-	-
6141	Act 511 Per Capita	-	-
6151	511 EIT	20,000,000	20.23%
6153	RE Transfer	1,900,000	1.92%
6411	Delinquent RE	1,850,000	1.87%
6420	Delinquent Per Capita	-	-
6510	Interest	200,000	0.20%
6710	Athletic Revenue	87,500	0.09%
6740	Fees	87,500	0.09%
6821	State Rev Rec'd Other LEA	175,000	0.18%
6832	Fed IDEA	1,425,000	1.44%
6839	Other Federal Passthru	-	-
6910	Rentals	200,000	0.20%
6920	Donations	60,000	0.06%
6942	Summer School Tuition	10,000	0.01%
6944	Receipt Other LEA	500,000	0.51%
6990	Misc Revenue	250,000	0.25%
6991	Refund Prior Year Exp	-	-
6992	Advertising	-	-
Total		98,871,000	100.00%



2023-2024 State Revenue Analysis

Function	Description	2023-2024 Budget	% of Total State Revenue
7110	Basic Education Subsidy	15,850,015	41.43%
7112	BEF-Social Security	2,364,990	6.18%
7160	Section 1305	250,000	0.65%
7250	Migratory Children	-	-
7271	Special Education	4,605,606	12.04%
7291	EAP	-	-
7310	Transportation	1,800,000	4.70%
7320	Rental Sinking Fund	126,136	0.33%
7330	Health Services	160,000	0.42%
7340	State Property Tax Red.	1,300,000	3.40%
7360	Safe Schools	-	-
7501	PA Acct. Block Grant	-	-
7505	Ready to Learn Grant	810,789	2.12%
7506	PA Smart	-	-
7810	FICA	-	-
7820	Retirement	10,992,643	28.73%
Total		38,260,179	100.00%




2023-2024 Federal Revenue Analysis

Function	Description	2023-2024 Budget	% of Total Federal Revenue
8514	Title I	1,187,319	19.78%
8515	Title II	202,715	3.38%
8516	Title III	46,587	0.78%
8517	Title IV	90,036	1.50%
8741	ESSER Cares Act	-	-
8742	Covid Funding	-	-
8743	ESSER II	-	-
8744	ESSER III	4,000,000	66.65%
8747	Emergency Connect Fund	-	-
8751	ESSER Learning Loss	-	-
8752	ESSER Summer Programs	-	-
8753	ESSER Afterschool	-	-
8754	ESSER Homeless	-	-
8755	ESSER ATSI	-	-
8810	Medical Access	475,000	7.91%
Total		6,001,657	100.00%



2023-2024 Other Revenue Analysis

Function	Description	2023-2024 Budget	% of Total Other Revenue
9200	Proceeds Extended	-	-
9330	Capital Projects Transfer	-	-
9400	Sale of Fixed Assets	35,000	100.00%
Total		35,000	100.00%



2023-2024 Revenue Analysis Summary

Account	Description	2023-24 Budget	% of Total Revenue
6000	Local Sources	98,871,000	69.06%
7000	State Sources	38,260,179	26.72%
8000	Federal Sources	6,001,657	4.19%
9000	Other Sources	35,000	0.02%
Total		143,167,836	100.00%

Current Projections

2023-2024 Expenditures

Proposed Expenses	\$153,907,195
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2023-2024 Revenues

Proposed Revenues	\$143,167,836
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Proposed Deficit	\$10,739,359
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2022-2023 Capital Reserve Fund

Balance as of June 30, 2022	\$21,218,911
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Transfer from General Fund	\$1,300,000
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Estimated Expenditures	(\$3,600,000)
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June 30, 2023 Estimated Balance Based on Current Info.	\$18,918,911
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2022-2023 General Fund

Balance as of June 30, 2022	\$17,359,659
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State Budget Revenue Adj.	\$1,107,053
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2022-2023 Budget Deficit	(\$2,004,823)
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Transfer to Assigned & Capital Reserve	(\$6,300,000)
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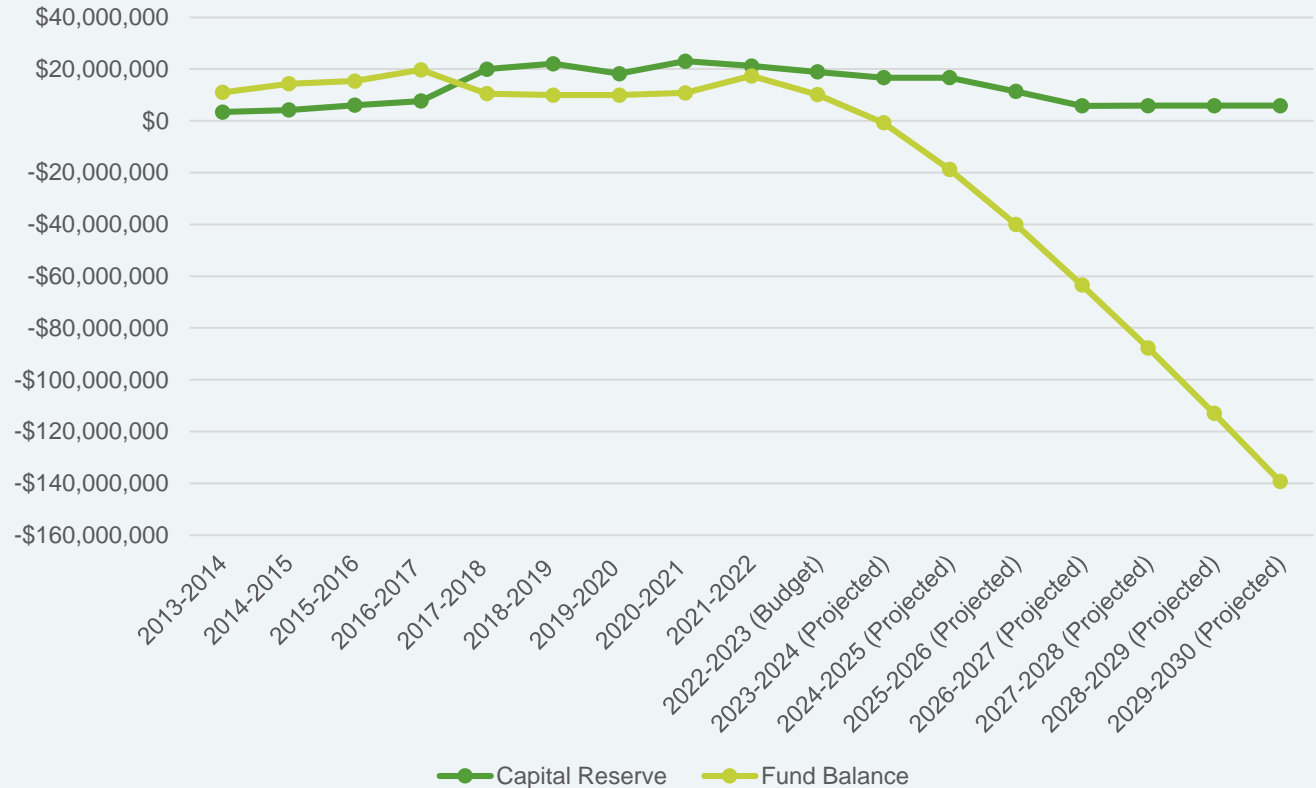
June 30, 2023 Estimated Balance Based on Current Info.	\$10,161,889
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Fund Balance History and Projections with No Tax Increase

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

**2023-24 Budget
Equates to:
\$7,695,360 -
\$12,312,576**





Fund Balance History and Projections with Tax Increase to Index

5-8%
of budget is
recommended to
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term fiscal
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2023-24 Budget
Equates to:
\$7,695,360 -
\$12,312,576

