



WEST SHORE
SCHOOL DISTRICT

2024-2025 Budget Projections

Presented March 19, 2024





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





Summary of Budget Revisions

Revenue			Difference
December 14, 2023		146,642,791.00	(\$15,133,996.00)
February & March 2024		146,642,791.00	(\$15,133,996.00)
	RE Interim Tax Revenue	100,000.00	
	Interest Earnings	300,000.00	
	RE Tax - Assessment Update	233,050.00	
		147,275,841.00	(\$12,467,606.00)
Expenditures			
December 14, 2023		161,776,787.00	
February & March 2024		161,776,787.00	
	Salary Items	(327,000.00)	
	Warehouse Expenses	(145,000.00)	
	Intermediate Cameras	(128,000.00)	
	Special Ed. Furniture	(108,700.00)	
	Capital Project Items	(1,595,400.00)	
	Aramark Service Inter.	270,760.00	
		159,743,447.00	

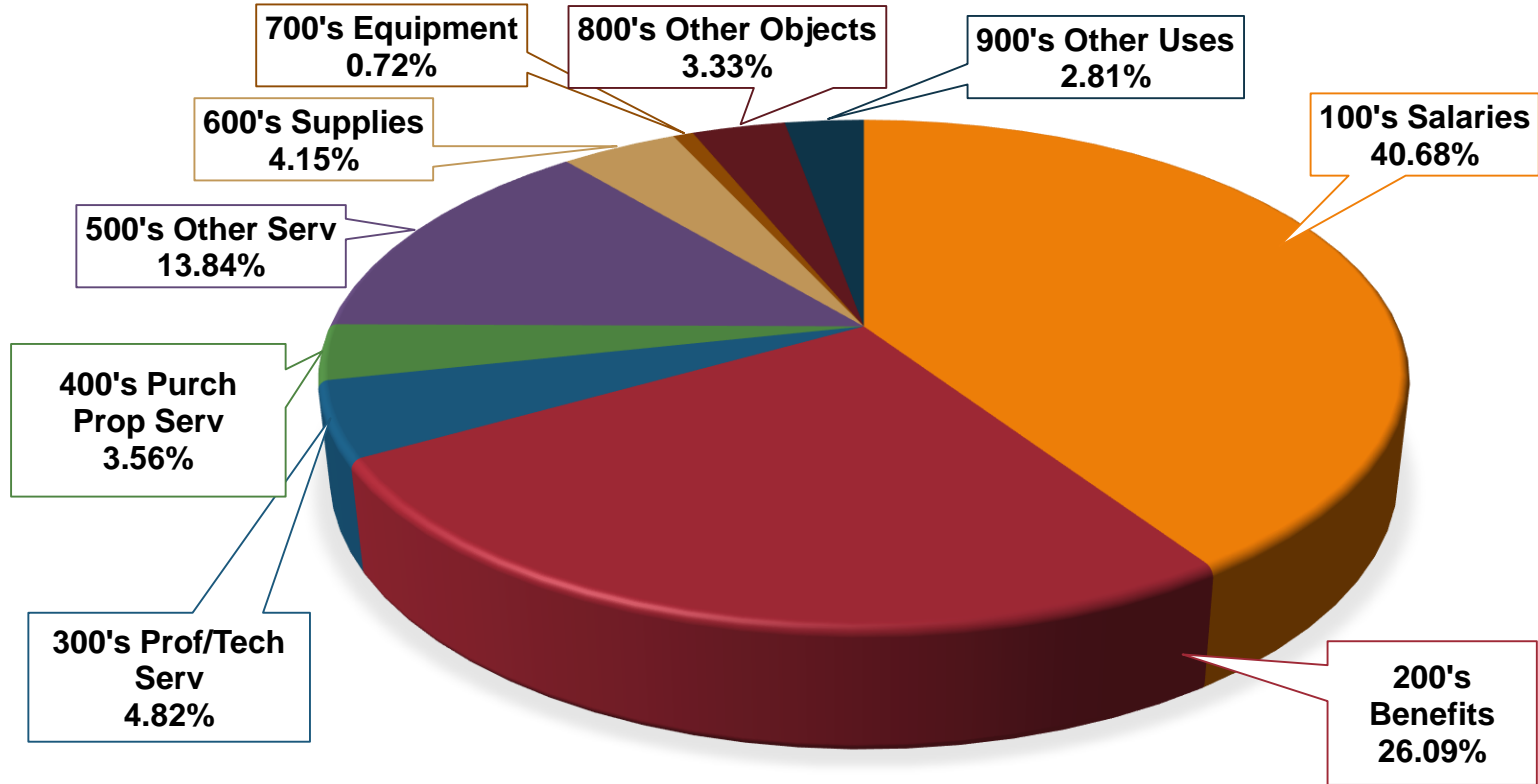


2024-2025 Expenditure Analysis by Object

Object	Description	2024-25 Budget	% of Total Expenditures
100	Salaries	64,981,095	40.68%
200	Benefits	41,677,302	26.09%
300	Prof/Tech Services	7,693,788	4.82%
400	Purch. Property Services	5,682,938	3.56%
500	Other Services	22,107,975	13.84%
600	Supplies	6,634,066	4.15%
700	Equipment	1,148,950	0.72%
800	Other Objects	5,322,333	3.33%
900	Other Uses	4,495,000	2.81%
Total		159,743,447	100.00%



2024-2025 Expenditure Analysis by Object





Budget “Commonalities”

Object	Description	2022-23 YTD	2023-24 Budget	Change	2024-25 Budget	Change
100	Salaries	57,901,391	62,258,565	4,357,174	64,981,095	2,722,530
200	Benefits	36,973,551	39,708,792	2,735,241	41,677,302	1,968,510
Total		94,874,942	101,967,357	7,092,415	106,658,397	4,691,040

100: Increased \$2.7M

- 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% for 6 months

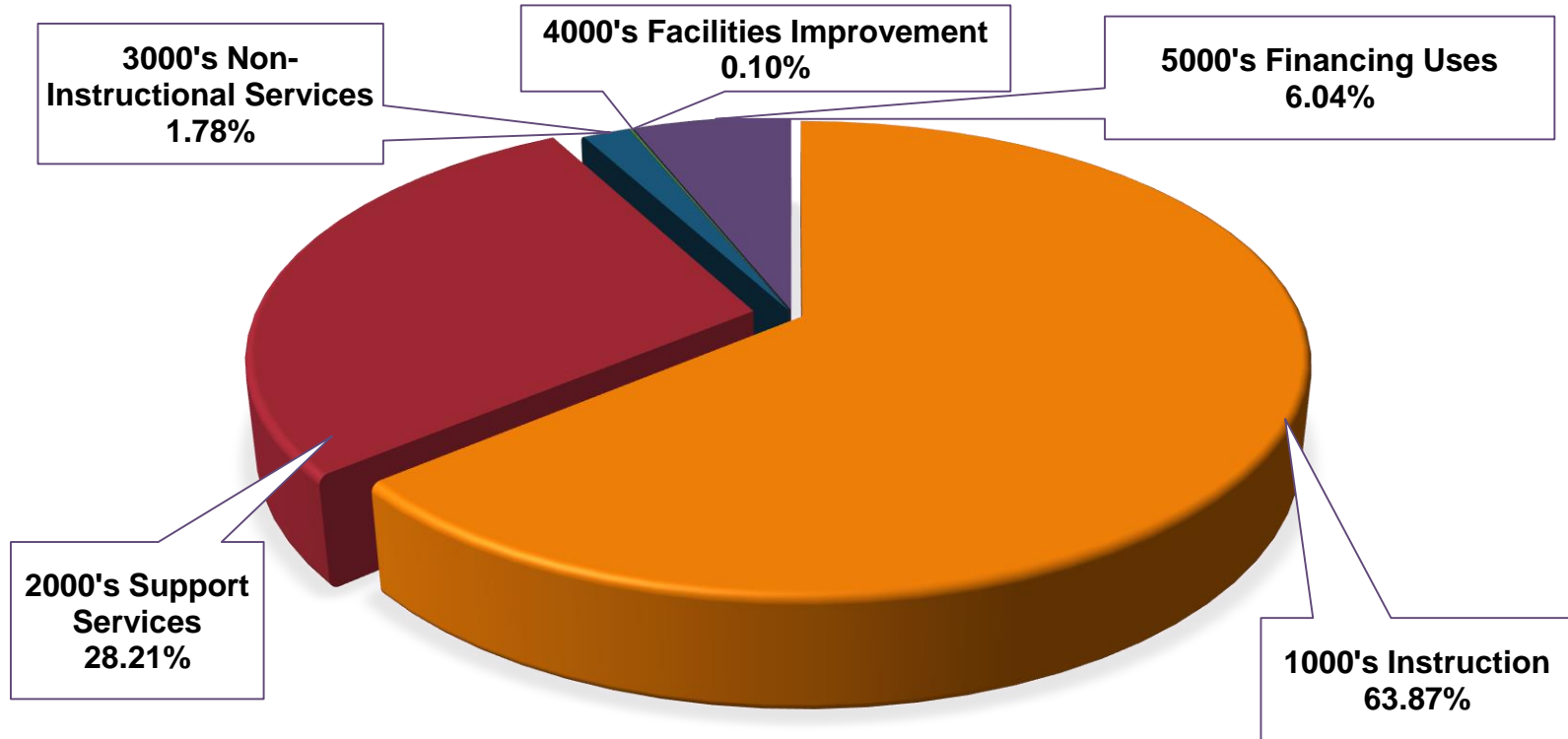


2024-2025 Expenditure Analysis by Function

Function	Description	2024-25 Budget	% of Total Expenditures
1100	Regular Instrucion	71,106,545	44.51%
1200	Special Programs	28,297,456	17.71%
1300	Vocational Education	1,893,872	1.19%
1400	Other Instruction	177,825	0.11%
1500	Federal Non-Public	54,292	0.03%
1700	Community College	504,310	0.32%
2100	Pupil Personnel	5,988,727	3.75%
2200	Instructional Staff	1,810,912	1.13%
2300	Administration	9,152,741	5.73%
2400	Pupil Health	2,811,707	1.76%
2500	Business	1,616,065	1.01%
2600	Operations & Maintenance	13,851,639	8.67%
2700	Student Transportation	6,720,346	4.21%
2800	Central	3,019,363	1.89%
2900	Other Support Services	90,000	0.06%
3200	Student Activities	2,752,676	1.72%
3300	Community Service	93,194	0.06%
4200	Site Improvement	-	0.00%
4600	Building Improvement	152,150	0.10%
5100	Debt Service	8,924,627	5.59%
5200	Fund Transfers	725,000	0.45%
Total		159,743,447	100.00%



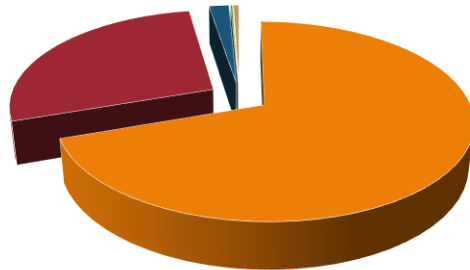
2024-2025 Expenditure Analysis by Function





1000 Instruction

Function	Description	2024-25 Budget	2023-24 Budget	Change	% Inc. /Dec.
1100	Regular Instruction	71,106,545	67,851,447	3,255,098	4.80%
1200	Special Education	28,297,456	25,125,802	3,171,654	12.62%
1300	Vocational Education	1,893,872	1,745,539	148,333	8.50%
1400	Instruction - Other	177,825	183,614	(5,789)	-3.15%
1500	Federal Non-Public	54,292	50,693	3,599	7.1%
1700	Community College	504,310	492,009	12,301	2.50%
Total		102,034,300	95,449,104	6,585,196	6.90%



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



1100 Regular Instruction

Object Code	Change	Impact
300 - Prof/Tech Services	\$215,834	District Substitutes \$245,000 Increase, Supplemental Days Guidance, Nurses & Coaches \$56,250 Increase, Grant Changes \$88,546 Decrease
400 - Purch. Property Services	\$200,589	Technology Licenses & Contracts
500 - Other Services	(\$18,995)	Mileage Reimbursement & Transportation Costs
600 - Supplies	\$474,469	Textbooks \$430,000 increase, Online Learning Student Supplies \$28,500 Increase. General Supplies \$15,000 Increase
700 - Equipment	\$5,052	Miscellaneous Equipment
800 - Other Objects	(\$1,273)	Dues & Fees
900 - Other Uses	\$0	



1200 Special Education

Object Code	Change	Impact
300 - Prof/Tech Services	\$810,186	IU Services (Residential Settings) \$125K Increase, Other Professional Services (Interpreters, Laurel Life Therapists) \$663K Increase, Special Education Substitutes \$25K Increase
400 - Purch. Property Services	(\$32,016)	Leader Services
500 - Other Services	\$1,434,092	Cyber Charter Tuition \$1,300,000 Increase, Tuition Slots \$72K Increase, Transportation \$33,500 Increase
600 - Supplies	\$151,600	General Supplies \$97K Increase, Math Curriculum \$57K Increase
700 - Equipment	\$0	
800 - Other Objects	\$1,910	ASHA Credentials
900 - Other Uses	\$0	



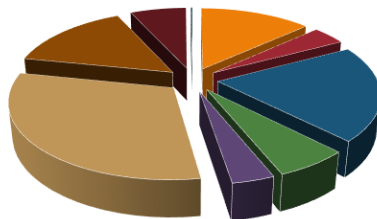
1300 – 1700 Functions

- **1300: Vocational Education** – Increased \$148,333
500: CPACTC Tuition
- **1400: Other Instruction** – Decreased \$5,789
100 & 200: Homebound Reduction
- **1500: Federal Non-Public** – Minor Increase Due to Title Grant Changes
- **1700: Community College** - Increased \$12,301
500: HACC Tuition



2000 Support Services

Function	Description	2024-25 Budget	2023-24 Budget	Change	% Inc. /Dec.
2100	Pupil Personnel	5,988,727	5,526,153	462,574	8.37%
2200	Instructional Staff	1,810,912	1,682,173	128,739	7.65%
2300	Administration	9,152,741	8,646,864	505,877	5.85%
2400	Pupil Health	2,811,707	2,600,850	210,857	8.11%
2500	Business	1,616,065	1,533,155	82,910	5.4%
2600	Operations & Maintenance	13,851,639	12,375,153	1,476,486	11.93%
2700	Student Transportation	6,720,346	6,074,272	646,074	10.64%
2800	Central	3,019,363	3,665,601	(646,238)	-17.63%
2900	Other Support Services	90,000	90,000	-	0.00%
Total		45,061,500	42,194,221	2,867,443	6.80%



- 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	\$196,325	School-Based Mental Health \$198,500 Increase
400 - Purch. Property Services	\$10,500	Online Licenses for Psychologists
500 - Other Services	(\$4,200)	Mileage Reimbursement
600 - Supplies	(\$13,865)	Moved to 400 Object
700 - Equipment	\$0	
800 - Other Objects	\$1,000	Dues & Fees
900 - Other Uses	\$0	



2200 Instructional Staff

Object Code	Change	Impact
300 - Prof/Tech Services	\$4,445	Technology Licenses & Contracts
400 - Purch. Property Services	(\$50)	NC Library Repair/Maintenance
500 - Other Services	\$750	Transportation Services
600 - Supplies	\$8,168	Library Books
700 - Equipment	\$0	
800 - Other Objects	\$2,250	Title Grant Dues & Fees
900 - Other Uses	\$0	



2300 – 2500 Functions

- **2300: Administration** – Increased \$505,877
 - 300:** Increased \$150,550 – Tax Collection Services \$55K Increase, Legal Fees \$75K Increase
 - 800:** Increased \$11,576 – Membership Dues & Fees
- **2400: Pupil Health** – Increased \$210,857
 - 300:** Increased \$98,859 – Nurse Substitutes \$20K Increase, Other Contracted Services \$74,809 Increase
 - 400:** Increased \$16,575 – Sapphire Renewal
- **2500: Business** – Increased \$82,910
 - 400:** Increased \$20K – Copier Contract
 - 500:** Increased \$43K – Postage




2600 Operations & Maintenance

Object Code	Change	Impact
300 - Prof/Tech Services	\$6,370	School Security Guard Training \$5,870 Increase, Cedar Cliff Stadium Cleaning Services \$500 Increase
400 - Purch. Property Services	\$783,900	Custodial Services \$316K Increase, Maintenance & Repair Services \$287K Increase, Disposal Services \$45K Increase, Utilities \$124K Increase
500 - Other Services	(\$23,667)	Telecommunications/WAN Services
600 - Supplies	\$11,562	Utilities
700 - Equipment	\$393,400	Custodial Van \$35K, Large Mower \$135K, Maintenance Truck \$78K, Cafeteria Tables \$65K, Cub Cadet Mower \$22K, Kaivac Machine \$5K, JD Mower \$24K, Water Wheel \$9K x 2
800 - Other Objects	\$0	
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
2023-2024	\$2.59	\$243,330
Awaiting Bid Results  2024-2025	\$2.92	\$264,540



2700 Student Transportation

2900 Other Support Services

- **2700: Student Transportation** – Increased \$646,074
 - 500:** Increased \$612,710 – Contracted Carriers
 - 600:** Decreased \$60,894 – 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
2023-2024	\$2.53	\$2.67	\$474,941
2024-2025	\$2.75	\$3.05	\$504,675

Awaiting Bid Results





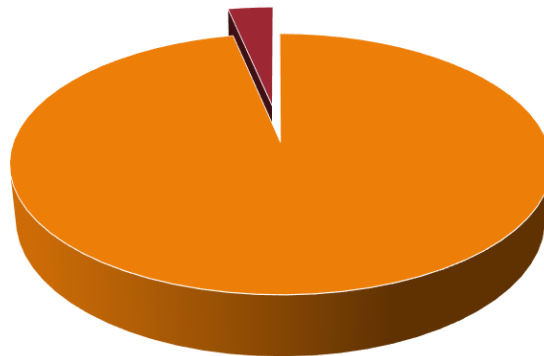
2800 Central

Object Code	Change	Impact
300 - Prof/Tech Services	\$75,588	Technology Licenses & Contracts
400 - Purch. Property Services	\$16,135	Technology Licenses & Contracts
500 - Other Services	\$2,100	Mileage Reimbursement
600 - Supplies	\$2,500	General & Technology Supplies
700 - Equipment	(\$843,950)	Fairview & Old Trail Intermediate Schools Technology Equipment \$270K Decrease, Equipment Replacement \$574K Decrease
800 - Other Objects	\$275	Dues & Fees
900 - Other Uses	\$0	



3000 Operation of Non-Instructional Services

Function	Description	2024-25 Budget	2023-24 Budget	Change	% Inc./Dec.
3200	Student Activities	2,752,676	2,453,387	299,289	12.20%
3300	Community Service	93,194	95,403	(2,209)	-2.32%
Total		2,845,870	2,548,790	297,080	11.66%



- Student Activities
- Community Service



3200 & 3300 Functions

- **3200: Student Activities** – Increased \$299,289
 - 300:** Increased \$5,940 – Athletic Trainer Services
 - 500:** Increased \$33,897 – Contracted Carriers \$22,397 Increase, Other Professional Services \$11K Increase
 - 600:** Increased \$39,199 – Marching Band/Indoor Percussion Supplies \$27,409 Increase, General Supplies \$12K Increase
- **3300: Community Service** – Decreased \$2,209
Federal Grant Changes



4000 Facilities Acquisition, Construction, & Improvements

Function	Description	2024-25 Budget	2023-24 Budget	Change	% Inc./Dec.
4200	Site Improvement	-	-	-	-
4600	Building Improvement	152,150	-	152,150	-
Total		152,150	-	152,150	-

- **4600: Building Improvements** – Increased \$152,150
 - 400:** Increased \$50K – New Cumberland Roof Seam Repair
 - 700:** Increased \$102K – Red Mill Carpet Replacement \$90K Increase, Washington Heights Stage Curtain \$12K Increase



5000 Other Expenditures & Financing Uses

Function	Description	2024-25 Budget	2023-24 Budget	Change	% Inc./Dec.
5100	Debt Service	8,924,627	7,739,124	1,185,503	15.32%
5200	Fund Transfers	725,000	1,465,619	(740,619)	-50.53%
Total		9,649,627	9,204,743	444,884	4.83%

- **5100: Debt Service** – Increased \$1,185,503
2023 Bond Payment
- **5200: Fund Transfers** – Decreased \$740,619
Transfer to Capital Reserve

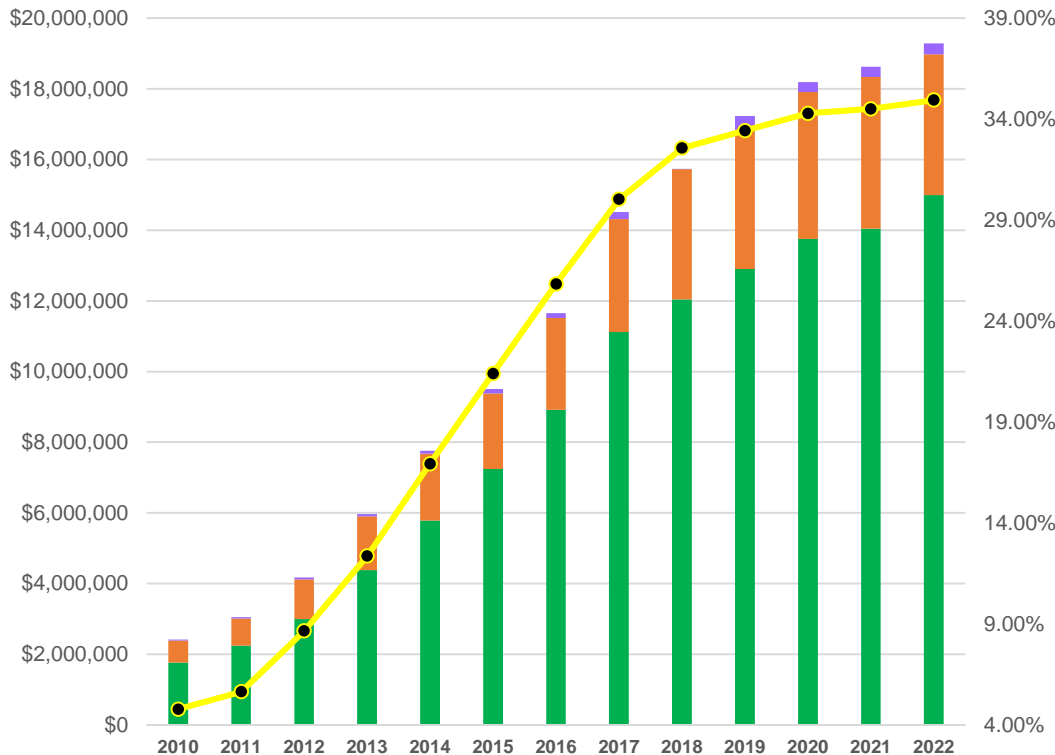


Analysis of High Impact Costs

- **PSERS Costs**
- **Out-of-District Student Placements/IU Ed Services**
 - Tuition to other LEAs, Private Schools & Residential Institutions
 - Professional Education Services – Intermediate Unit
- **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
- Percentage Paid by the District

2022-2023 Actual:
\$20,350,730

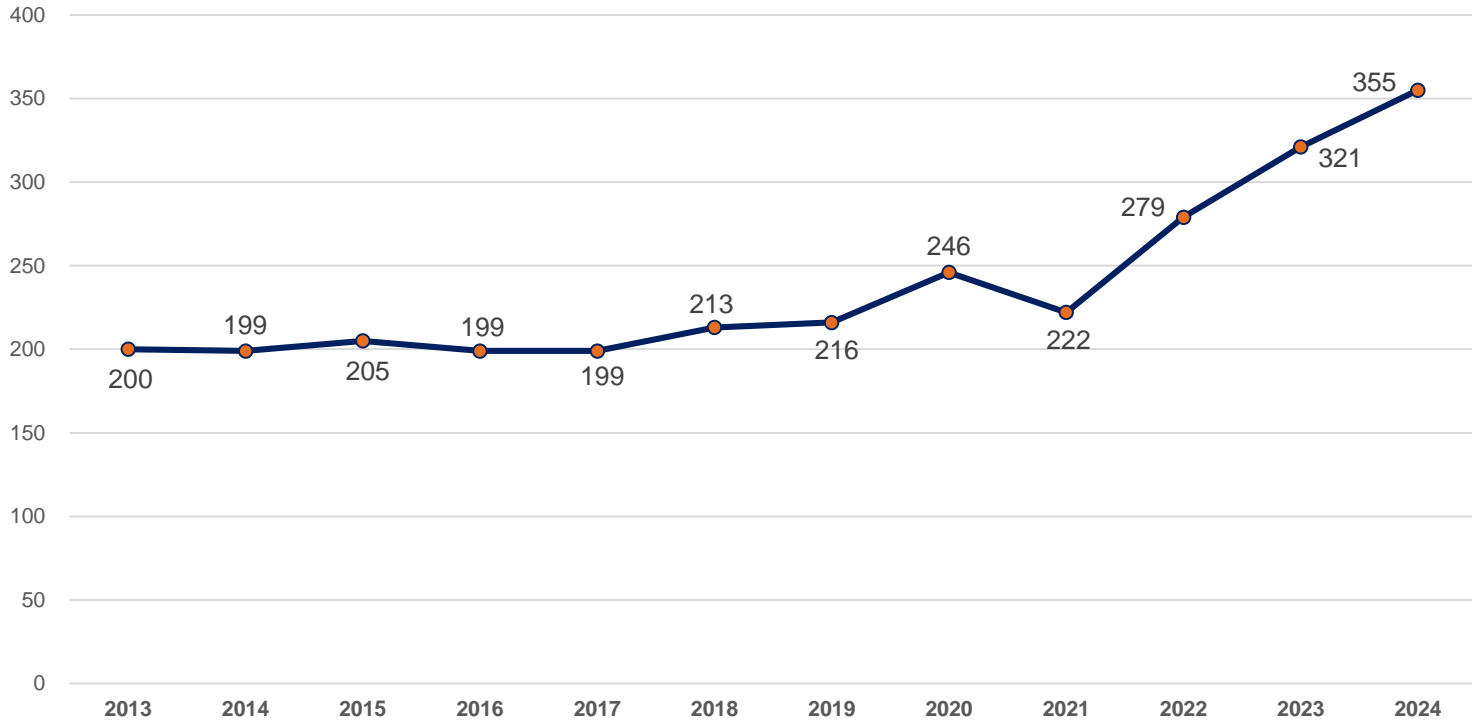
2023-2024 Budget:
\$20,975,954

2024-2025 Projections:
\$22,371,787

2010: \$2,416,747 - 4.78%
2022: \$19,287,624 - 34.94%

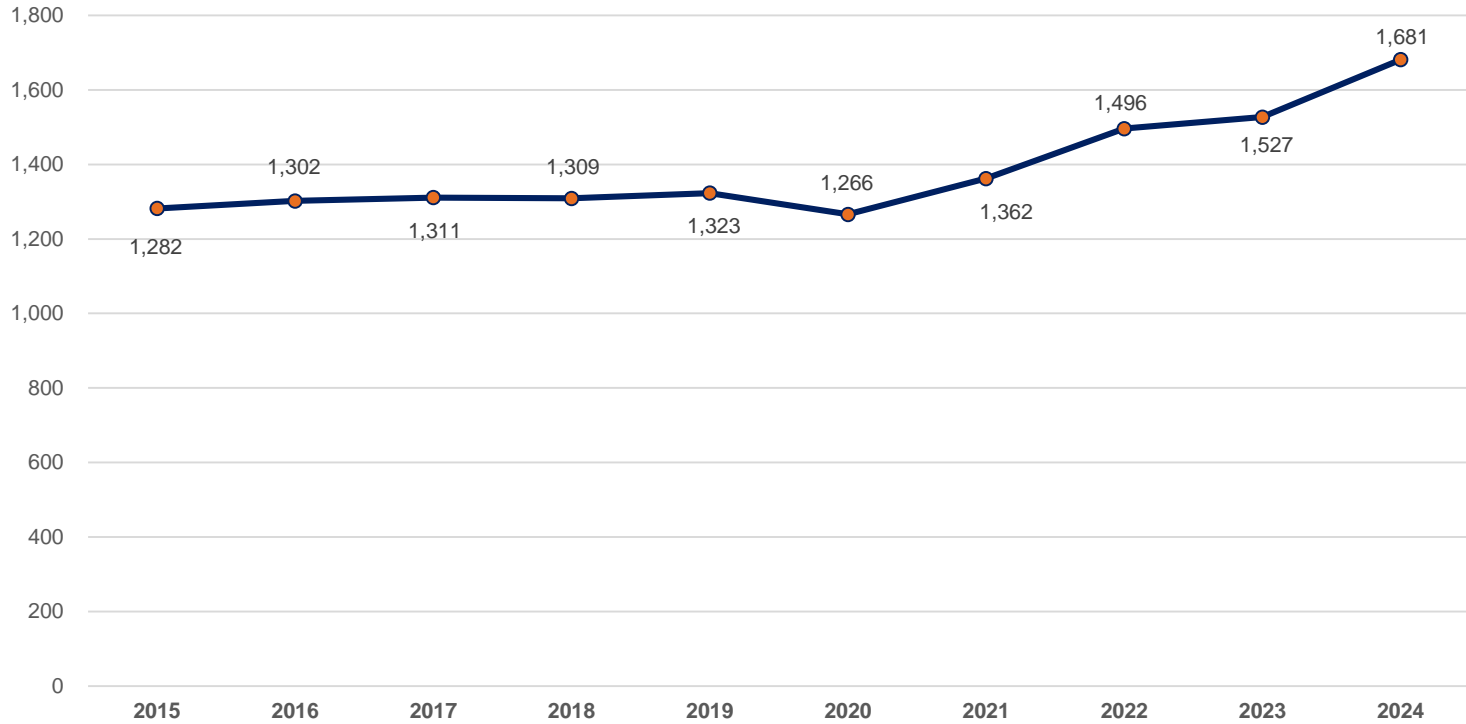


English Language Development Student Enrollment



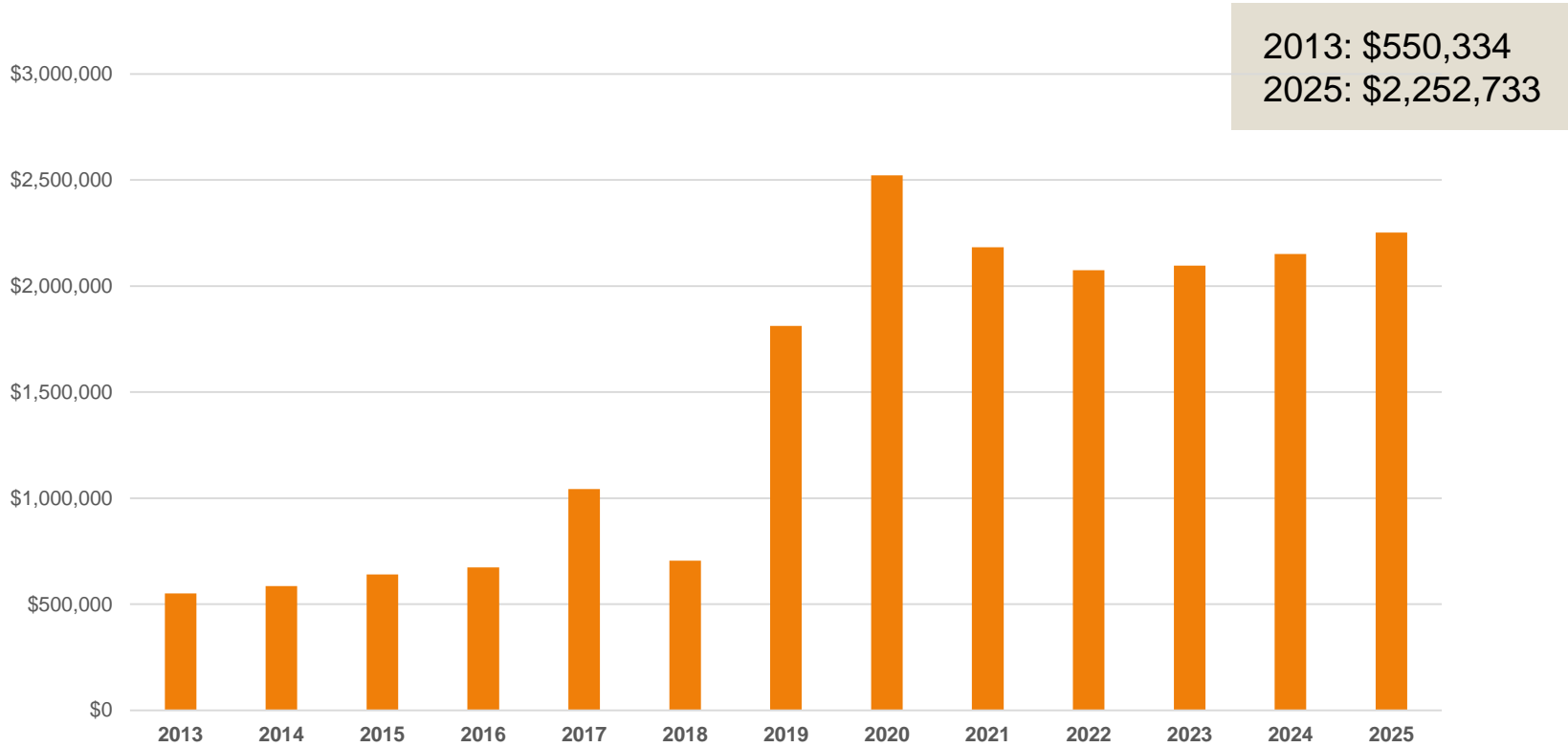


Special Education Student Enrollment



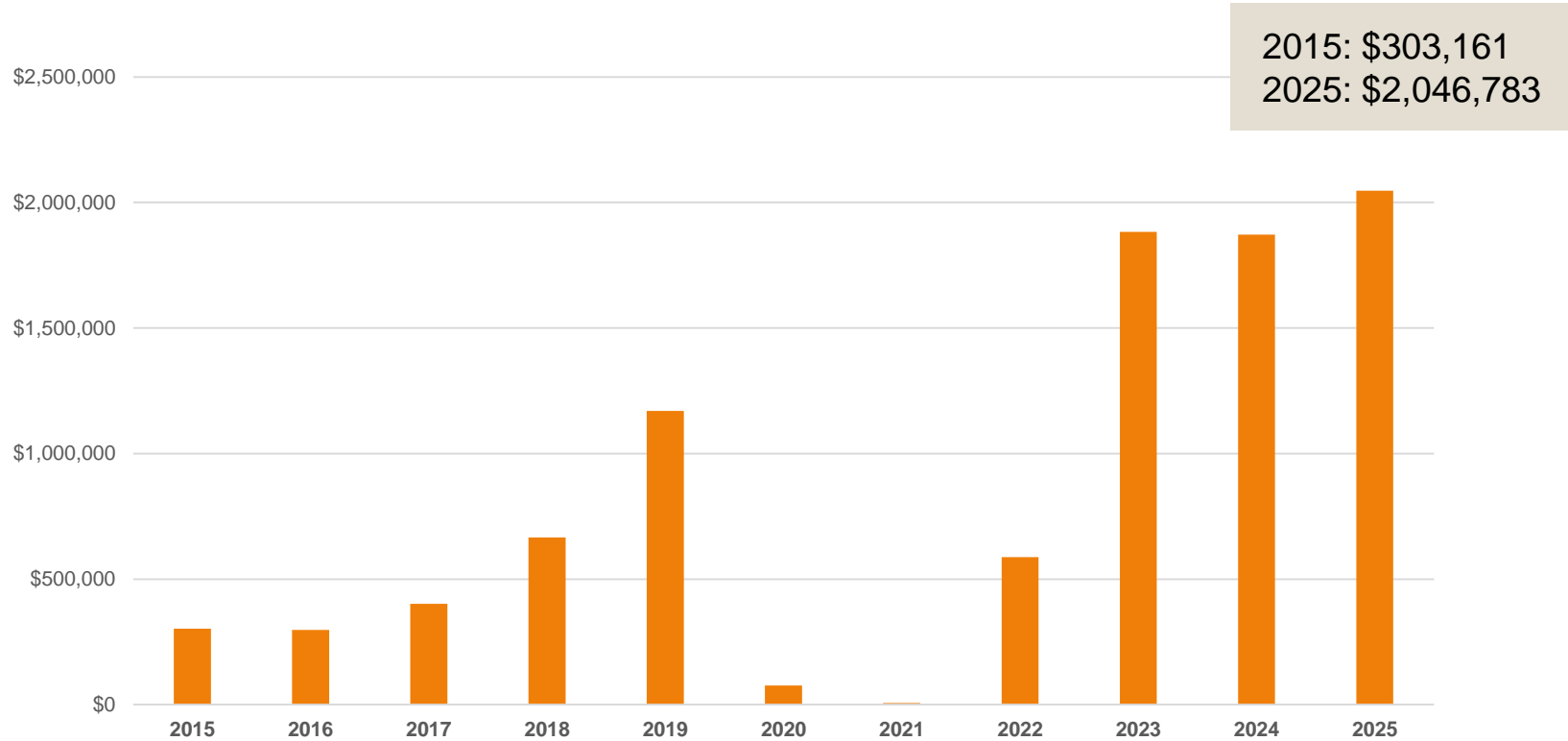


Tuition to Other LEAs, Private Schools & Residential Institutions



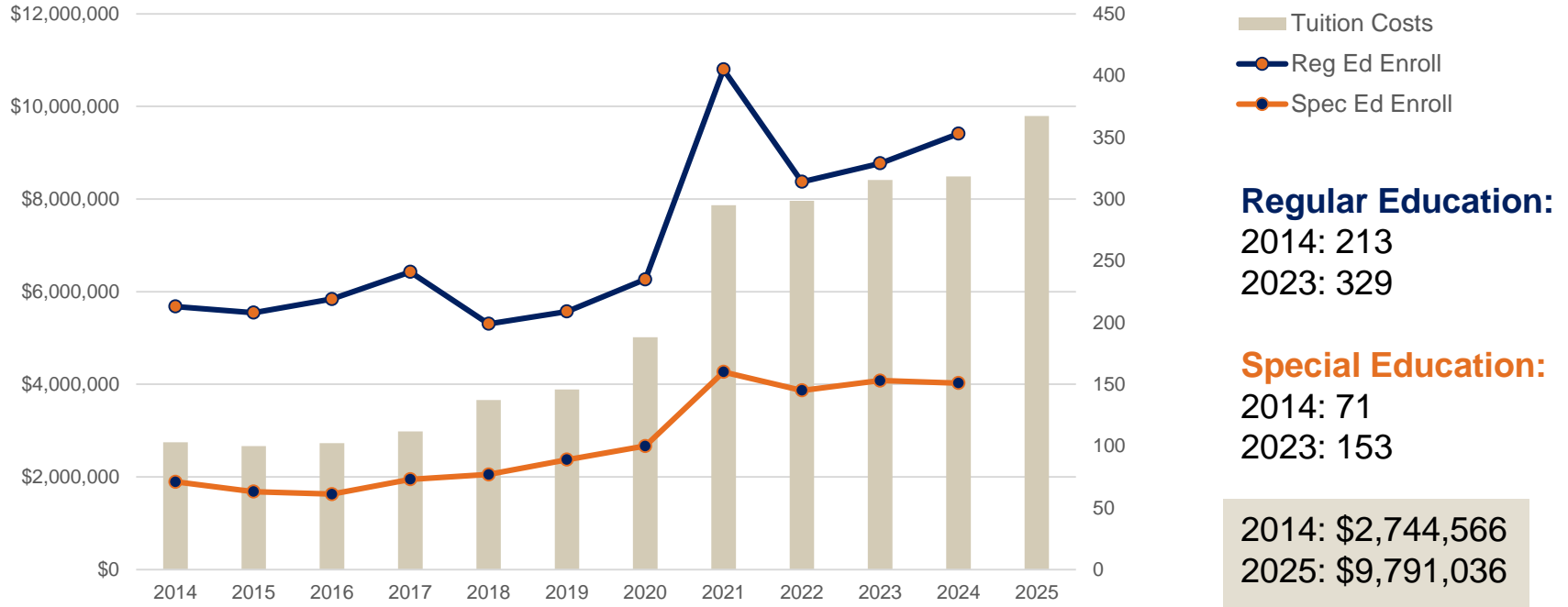


Professional Education Services – Intermediate Unit



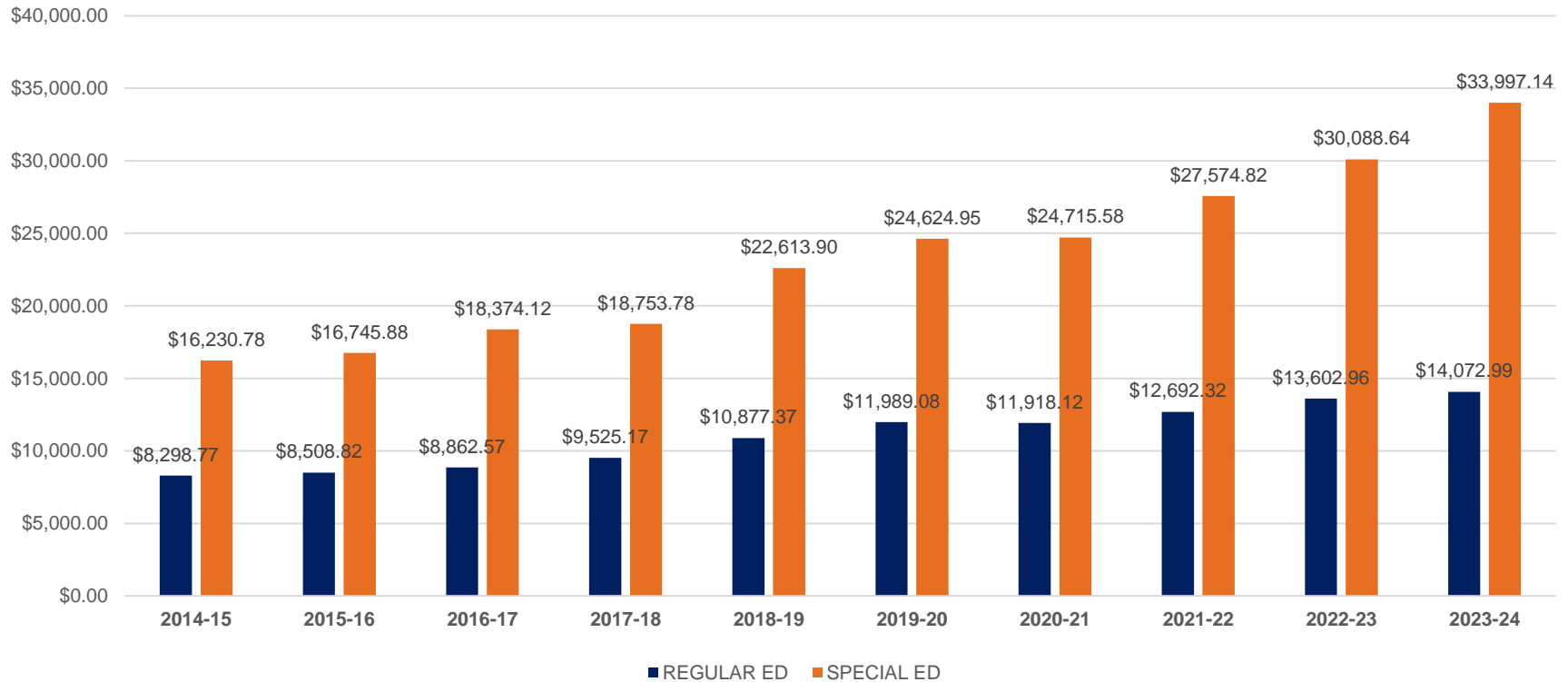


Cyber/Charter School Enrollment & Tuition Costs





Cyber/Charter Cost Per Student





Comparison of Special Education Costs Per Student in 2022

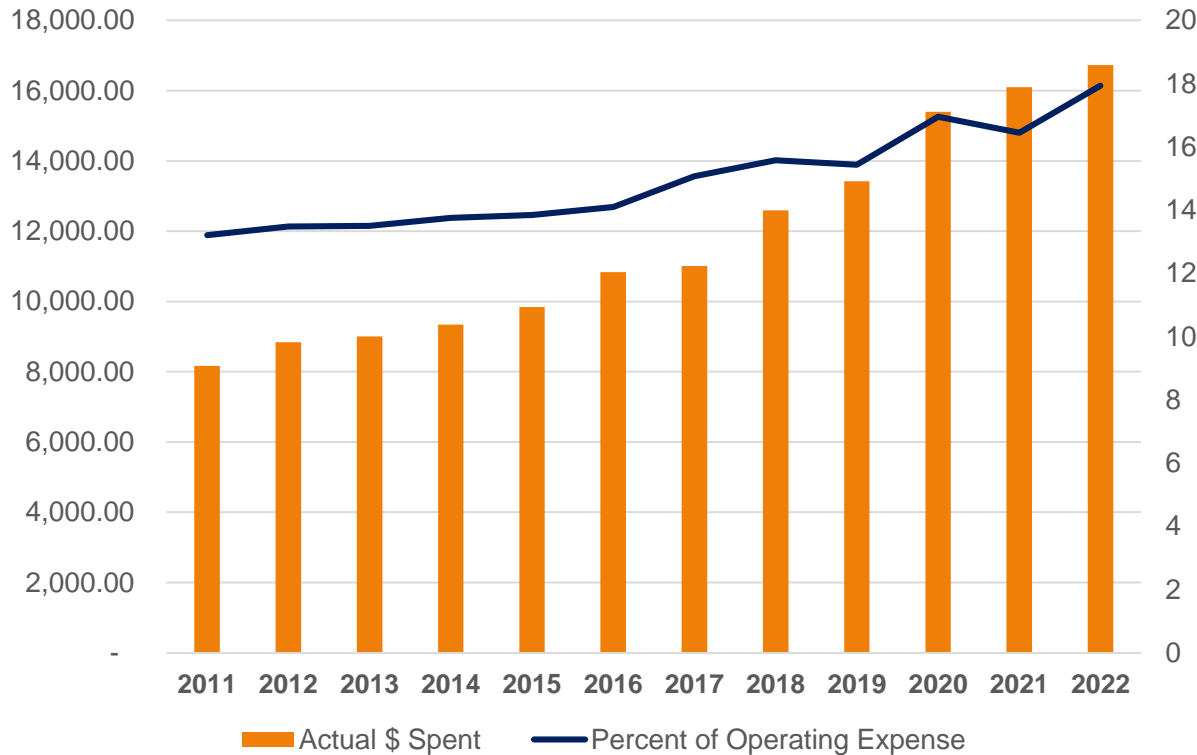
In 2022, the West Shore S.D. paid Cyber/ Charter Schools **\$27,574.82** per Special Education Student. The actual cost the Cyber/Charter Schools spent, as self reported to PDE, was much lower.

School District	Amount Spent Per Special Education Student
Camp Hill	\$24,681.34
Big Spring	\$20,332.99
Mechanicsburg Area	\$19,256.00
Cumberland Valley	\$18,776.76
East Pennsboro Area	\$17,368.85
Carlisle Area	\$17,150.52
West Shore	\$16,731.18
Northern York County	\$15,763.86

Cyber/Charter School	Amount Spent Per Special Education Student	Surplus Per Student
Agora Cyber	\$19,382.17	\$8,192.65
Infinity Cyber	\$16,724.58	\$10,850.24
PA Cyber	\$14,795.39	\$12,779.43
PA Leadership	\$13,373.44	\$14,201.38
Reach Cyber	\$12,292.42	\$15,282.40
PA Distance Learning	\$11,648.68	\$15,926.14
PA Virtual	\$11,438.91	\$16,135.91
CASA	\$9,908.44	\$17,666.38
21st Century Cyber	\$9,450.27	\$18,124.55
Insight PA Cyber	\$9,288.05	\$18,286.77
CCA	\$9,209.37	\$18,365.45



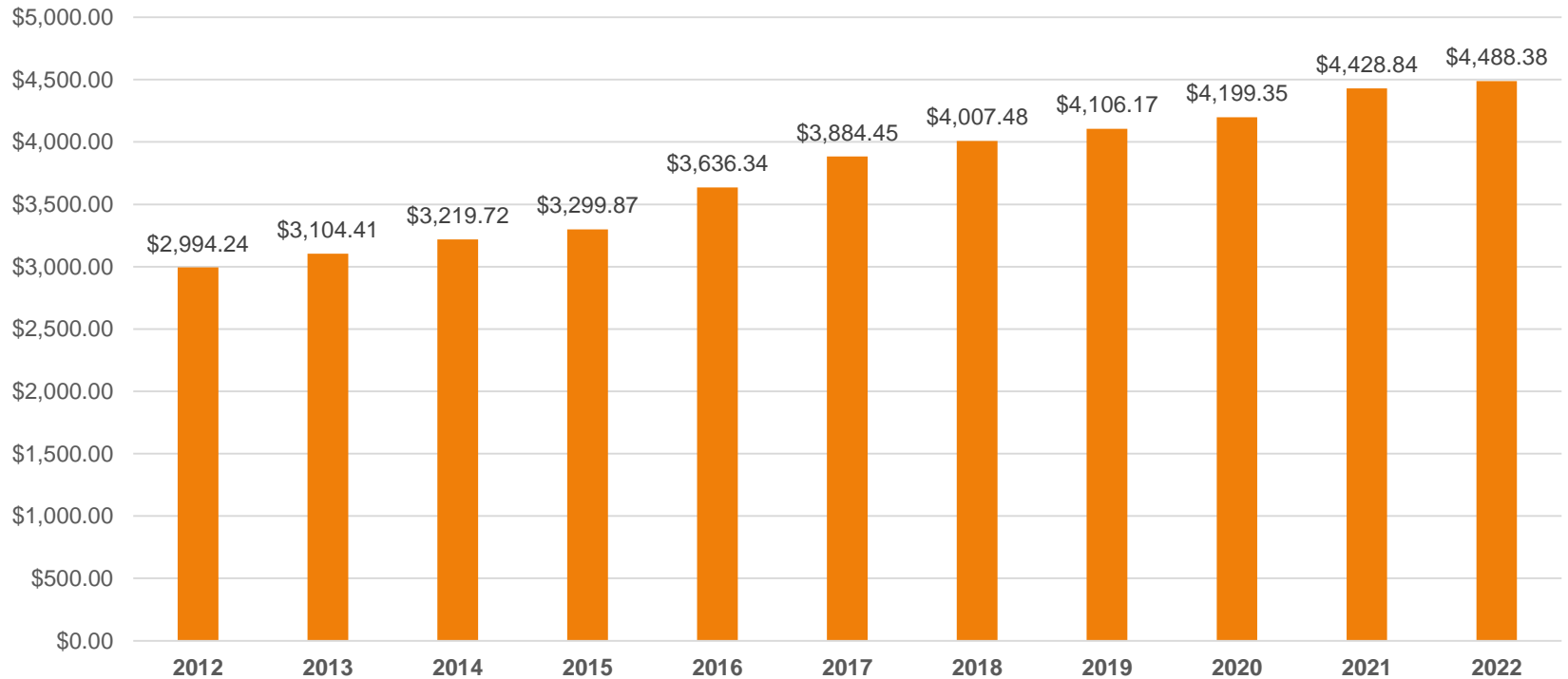
Historical Review: Special Education Cost Per Student



School Year	Amount Spent Per S.E. Student	Percent of Operating Expense
2011	\$8,163.00	13.21
2012	\$8,843.77	13.48
2013	\$9,001.44	13.50
2014	\$9,344.68	13.75
2015	\$9,841.87	13.85
2016	\$10,833.46	14.10
2017	\$11,012.23	15.07
2018	\$12,591.63	15.58
2019	\$13,426.73	15.43
2020	\$15,396.50	16.95
2021	\$16,099.52	16.45
2022	\$16,731.18	17.93

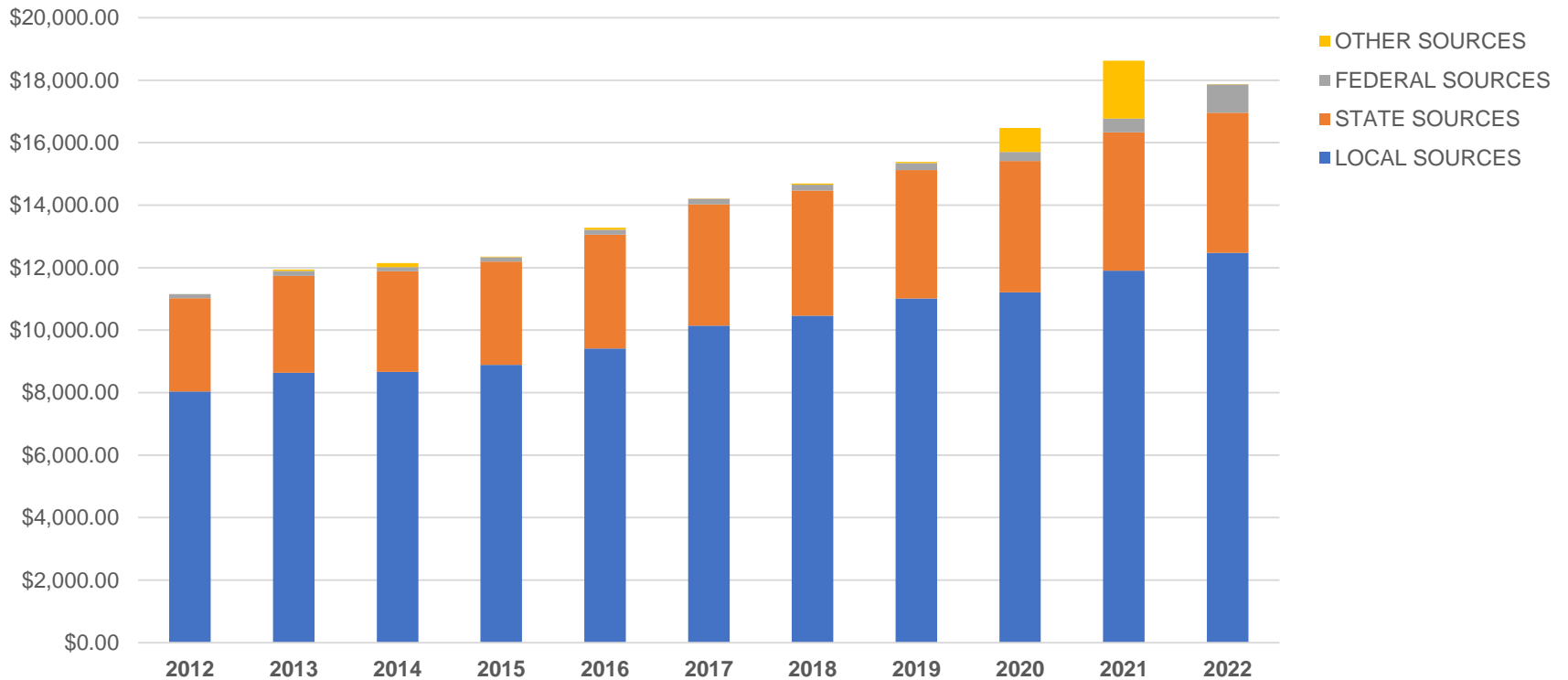


State Revenue Received Per Student






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	G.O. Note Series of 2021	G.O. Bonds Series of 2022	G.O. Bonds Series of 2023	Total Local Effort
6/30/2024	1,745,458	1,163,000	357,950	2,489,625	1,416,182	434,178	246,509	7,852,901
6/30/2025	1,750,233	1,161,650	357,850	2,489,375	1,418,468	433,978	459,994	8,071,547
6/30/2026	1,746,506	1,165,025	357,750	2,489,125	1,415,637	433,778	459,794	8,067,614
6/30/2027	1,750,373	1,163,275	357,650	2,488,875	1,417,689	433,578	459,594	8,071,033
6/30/2028	1,744,782	1,166,800	357,550	2,488,625	1,414,623	433,378	459,394	8,065,151
6/30/2029	1,742,167	1,165,600	357,450	2,512,750	1,396,533	433,178	459,194	8,066,871
6/30/2030		1,778,250	641,500	4,368,625		677,978	663,719	8,130,071
6/30/2031		1,778,875	639,500	4,369,375		677,578	662,719	8,128,046
6/30/2032		1,777,750	642,000	4,370,000		676,778	666,094	8,132,621
6/30/2033		1,779,750	639,000	4,370,250		675,578	663,844	8,128,421
6/30/2034		1,779,750	640,500	4,367,000		678,878	656,219	8,122,346
6/30/2035		1,777,750	641,400	4,366,100		676,678	658,094	8,120,021
6/30/2036		1,778,625	641,700	4,366,300		678,978	654,344	8,119,946
6/30/2037		1,777,250	641,400	4,367,400		675,778	659,844	8,121,671
6/30/2038		1,778,500	640,500	4,364,300		681,978	654,594	8,119,871
6/30/2039		1,782,125	639,000	4,361,900		682,293	659,213	8,124,530
6/30/2040		1,783,000	636,900	4,364,900		681,526	658,603	8,124,929
6/30/2041		1,781,125	639,100	4,363,100		679,845	657,300	8,120,470
6/30/2042		1,781,375	635,600	4,366,300		682,420	655,303	8,120,998
6/30/2043		1,778,625	641,300	4,364,300		679,251	662,381	8,125,858
6/30/2044		1,782,625	636,200	4,366,900		679,884	658,534	8,124,143
6/30/2045		1,783,125	635,400	4,368,800		679,191	658,606	8,125,123
6/30/2046		1,780,125	638,700	4,369,800		677,609	662,350	8,128,584
6/30/2047		1,778,500	641,000	4,364,800		680,025	664,906	8,129,231
6/30/2048		1,778,000	642,300	4,368,500		676,440	656,513	8,121,753
6/30/2049		1,778,375	642,600	4,365,600		676,713	666,931	8,130,219
6/30/2050						783,250	504,844	1,288,094
6/30/2051						785,963	505,606	1,291,569
6/30/2052						782,213	510,300	1,292,513
6/30/2053							1,289,925	1,289,925
6/30/2054								
6/30/2055								
TOTAL	10,479,519	42,578,850	14,941,800	102,292,625	8,479,131	18,528,884	18,555,262	215,856,071


 Series A
 of 2017
 Final
 PlanCon
 eligible
 borrowing



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	Real Estate Millage Rates by School District								
		MV/PI Aid Ratio	Adjusted Index	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16
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 1.1673 & .7379.
- The 2024-2025 real estate tax millage rate could be 17.31 & 14.30.

Current Assessment*	Millage Rate	Tax Collection at 97% Rate
3,196,120,700	13.5600	\$42,039,215
2,201,194,805	16.4300	\$35,080,662
3,196,120,700	14.3000	\$44,333,390
2,201,194,805	17.3100	\$36,959,602
Possible Additional Tax Revenue if Millage Raised to Index.		\$4,173,115

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



2024-2025 Local Revenue Analysis

Function	Description	2024-25 Budget	% of Total Local Revenue
6111	Current RE	75,564,300	72.45%
6112	Interim RE	250,000	0.24%
6113	Public Utility RE	86,000	0.08%
6114	Payment in Lieu of Taxes	15,000	0.01%
6120	Per Capita	-	0.00%
6141	Act 511 Per Capita	-	0.00%
6151	511 EIT	21,000,000	20.13%
6153	RE Transfer	2,000,000	1.92%
6411	Delinquent RE	1,900,000	1.82%
6420	Delinquent Per Capita	-	0.00%
6510	Interest	500,000	0.48%
6710	Athletic Revenue	87,500	0.08%
6740	Fees	87,500	0.08%
6821	State Rev Rec'd Other LEA	200,000	0.19%
6832	Fed IDEA	1,425,000	1.37%
6839	Other Federal Passthru	-	0.00%
6910	Rentals	200,000	0.19%
6920	Donations	85,000	0.08%
6942	Summer School Tuition	5,000	0.00%
6944	Receipt Other LEA	500,000	0.48%
6990	Misc Revenue	400,000	0.38%
6991	Refund Prior Year Exp	-	0.00%
6992	Advertising	-	0.00%
Total		104,305,300	100.00%



2024-2025 State Revenue Analysis

Function	Description	2024-25 Budget	% of Total State Revenue
7110	Basic Education Subsidy	17,252,995	42.60%
7112	BEF-Social Security	2,458,731	6.07%
7160	Section 1305	250,000	0.62%
7250	Migratory Children	-	0.00%
7271	Special Education	4,819,616	11.90%
7310	Transportation	1,800,000	4.44%
7320	Rental Sinking Fund	126,481	0.31%
7330	Health Services	160,000	0.40%
7340	State Prop. Tax Red.	1,639,297	4.05%
7360	Safe Schools	-	0.00%
7505	Ready to Learn Grant	810,789	2.00%
7506	PA Smart	-	0.00%
7820	Retirement	11,185,894	27.62%
	Total	40,503,803	100.00%



2024-2025 Federal Revenue Analysis

Function	Description	2024-25 Budget	% of Total Federal Revenue
8514	Title I	1,322,417	54.38%
8515	Title II	205,836	8.46%
8516	Title III	60,464	2.49%
8517	Title IV	93,021	3.83%
8741	Esser Cares Act	-	0.00%
8742	Covid Funding	-	0.00%
8743	ESSER II	-	0.00%
8744	ESSER III	-	0.00%
8747	Emergency Connect Fund	-	0.00%
8751	ESSER Learning Loss	-	0.00%
8752	ESSER Summer Programs	-	0.00%
8753	ESSER Afterschool	-	0.00%
8754	ESSER Homeless	-	0.00%
8755	ESSER ATSI	-	0.00%
8810	Medical Access	750,000	30.84%
	Total	2,431,738	100.00%



2024-2025 Other Revenue Analysis

Function	Description	2024-25 Budget	% of Total Other Revenue
9200	Extended Terms Proceeds	-	0.00%
9330	Capital Projects Transfer	-	0.00%
9400	Sale of Fixed Assets	35,000	100.00%
	Total	35,000	100.00%



2024-2025 Revenue Analysis Summary

Account	Description	2024-25 Budget	% of Total Revenue
6000	Local Sources	104,305,300	70.82%
7000	State Sources	40,503,803	27.50%
8000	Federal Sources	2,431,738	1.65%
9000	Other Sources	35,000	0.02%
Total		147,275,841	100.00%



Current Projections

2024-2025 Expenditures

Preliminary Expenses **\$159,743,447**

2024-2025 Revenues

Preliminary Revenues **\$147,275,841**

Preliminary Proposed Deficit \$12,467,606

2023-2024 Capital Reserve Fund

Balance as of June 30, 2023 \$20,091,126

Estimated Expenditures include Intermediate Projects payment **(\$6,000,000)**

June 30, 2024 Estimated Balance Based on Current Info. \$14,091,126

2023-2024 General Fund

Balance as of June 30, 2023 \$27,394,155

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

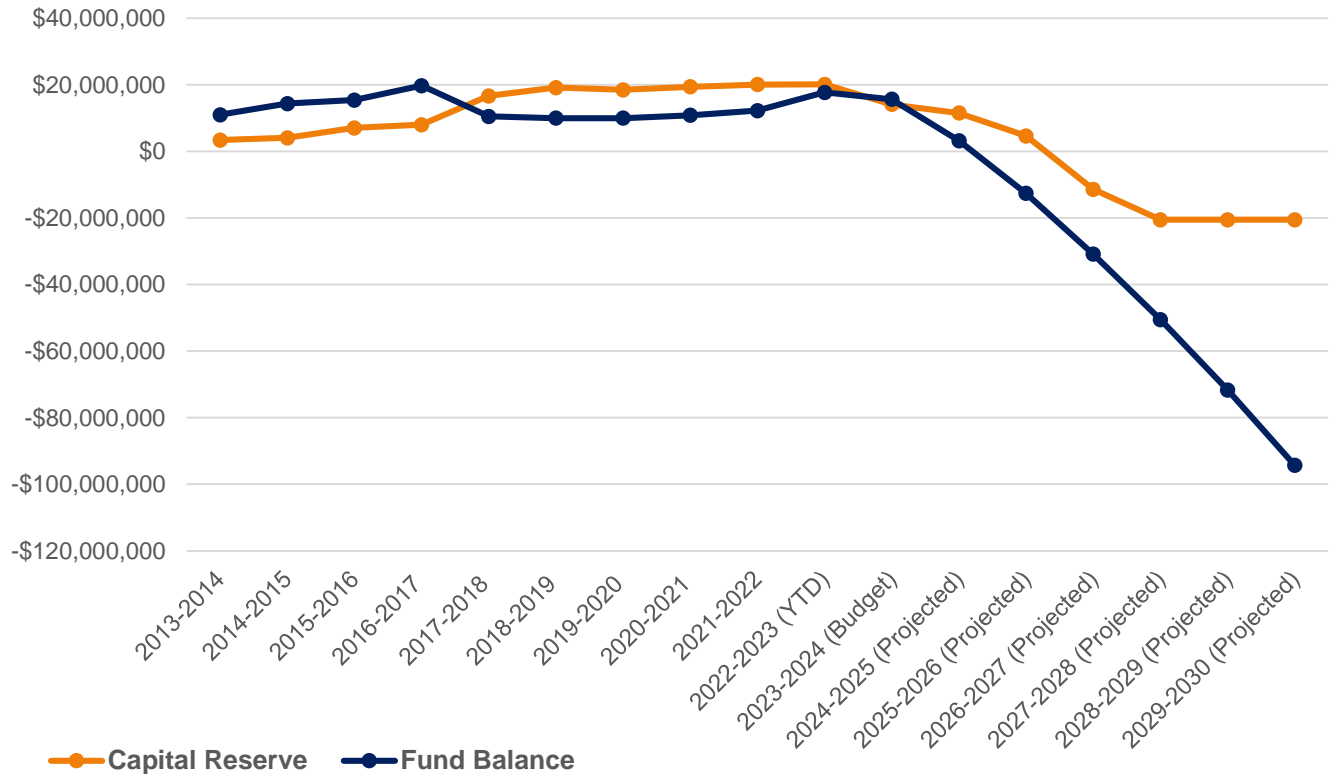


Fund Balance History and Projections with No Tax Increase

5-8%

of budget is recommended to maintain long-term fiscal stability

**2024-2025 Budget Equates to:
\$7,987,172 - \$12,779,476**





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:
\$7,987,172 - \$12,779,476**

