



WEST SHORE  
SCHOOL DISTRICT

# **2026-2027 Preliminary Budget Projections**

*Presented January 8, 2026*





# 2026-2027 Budget Timeline

## Act 1 Budget Timeline - Key Dates

### January 29, 2026

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

### February 3, 2026

Deadline to submit opt out resolution

### February 18, 2026

Deadline to adopt Preliminary Budget

### May 31, 2026

Deadline to adopt Proposed Final Budget

- At Least 30 Days Prior to Final Budget Adoption

### June 10, 2026

Deadline to make Proposed Final Budget available for Public Inspection

- At Least 20 Days Prior to Final Budget Adoption

### June 20, 2026

Deadline to publish notice of intent to adopt Final Budget

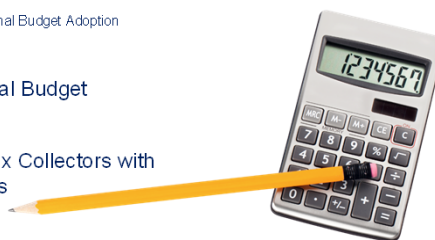
- At Least 10 Days Prior to Final Budget Adoption

### June 30, 2026

Deadline to adopt Final Budget

### July 1, 2026

Deadline to furnish Tax Collectors with Tax Duplicate/Tax Bills





## 2026-2027 West Shore SD Budget Timeline

- **January 8, 2026**

Budget presentation with notes

- **January 15, 2026**

Adopt resolution indicating tax increase will not exceed adjusted index

- **March 19, 2026**

Budget presentation

- **April 9, 2026**

Budget presentation

- **April 16, 2026**

Adopt 2026-2027 proposed final budget

- **May 21, 2026**

Adopt 2026-2027 final budget





## 2026-2027 Expenditure Analysis by Object

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Object	Description	2024-25 Actual	2025-26 Budget	Change	2026-27 Budget	Change	% Change
100	Salaries	62,023,158	66,460,309	4,437,151	68,328,841	1,868,532	2.81%
200	Benefits	40,862,654	42,360,919	1,498,265	43,750,159	1,389,240	3.28%
300	Prof/Tech Services	9,429,930	7,649,023	(1,780,907)	10,280,154	2,631,131	34.40%
400	Purch. Property Services	8,174,187	5,533,228	(2,640,959)	6,428,315	895,087	16.18%
500	Other Services	28,752,554	25,311,517	(3,441,037)	27,208,424	1,896,907	7.49%
600	Supplies	6,299,171	6,372,978	73,807	7,303,829	930,851	14.61%
700	Equipment	2,762,151	662,000	(2,100,151)	1,692,282	1,030,282	155.63%
800	Other Objects	6,054,961	5,660,219	(394,742)	5,628,433	(31,786)	-0.56%
900	Other Uses	6,066,763	4,921,325	(1,145,438)	5,145,264	223,939	4.55%
<b>Total</b>		<b>170,425,529</b>	<b>164,931,518</b>	<b>(5,494,011)</b>	<b>175,765,701</b>	<b>10,834,183</b>	<b>6.57%</b>

### 100: Increased \$1.9M

- 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

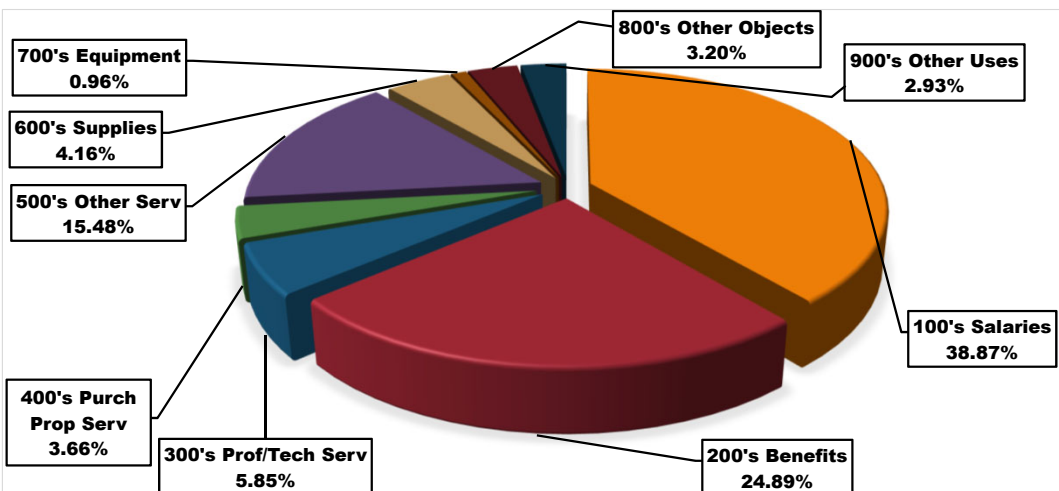
### 200: Increased \$1.4M

- PSERS rate – 34.72%
- Insurance changes due to new enrollments and plan changes
- Health insurance rate increased 7% - 6 months



## 2026-2027 Expenditure Analysis by Object

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## 2026-2027 Expenditure Analysis by Function

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Function	Description	2024-25 Actual	2025-26 Budget	Change	2026-27 Budget	Change	% Change
1100	Regular Instrucion	67,431,625	69,955,932	2,524,307	73,570,305	3,614,373	5.17%
1200	Special Programs	29,444,427	32,267,747	2,823,320	34,367,450	2,099,703	6.51%
1300	Vocational Education	6,791,908	1,981,569	(4,810,339)	2,089,117	107,548	5.43%
1400	Other Instrucion	390,845	185,000	(205,845)	275,000	90,000	48.65%
1500	Federal Non-Public	62,348	58,819	(3,529)	34,337	(24,482)	-41.62%
1700	Community College	504,310	516,917	12,607	529,840	12,923	2.50%
2100	Pupil Personnel	5,838,467	6,011,645	173,178	6,349,180	337,535	5.61%
2200	Instructional Staff	1,962,295	1,872,131	(90,164)	1,912,694	40,563	2.17%
2300	Administration	9,637,821	9,191,492	(446,329)	9,604,238	412,746	4.49%
2400	Pupil Health	3,428,169	3,232,015	(196,154)	3,499,871	267,856	8.29%
2500	Business	1,296,256	1,494,787	198,531	1,433,739	(61,048)	-4.08%
2600	Operations & Maintenance	15,020,464	13,259,150	(1,761,314)	14,994,228	1,735,078	13.09%
2700	Student Transportation	7,244,947	7,904,221	659,274	8,816,135	911,914	11.54%
2800	Central	5,333,419	3,869,784	(1,463,635)	4,252,250	382,466	9.88%
2900	Other Support Services	87,589	90,000	2,411	90,000	-	0.00%
3200	Student Activities	2,392,674	2,563,469	170,795	2,782,710	219,241	8.55%
3300	Community Service	44,584	75,000	30,416	92,277	17,277	23.04%
4200	Site Improvement	-	-	-	-	-	0.00%
4600	Building Improvement	1,778,910	-	(1,778,910)	523,100	523,100	#DIV/0!
5100	Debt Service	9,009,471	9,176,840	167,369	9,324,230	147,390	1.61%
5200	Fund Transfers	2,725,000	1,225,000	(1,500,000)	1,225,000	-	0.00%
<b>Total</b>		<b>170,425,529</b>	<b>164,931,518</b>	<b>(5,494,011)</b>	<b>175,765,701</b>	<b>10,834,183</b>	<b>6.57%</b>

**1100: Regular Instruction** - Increased \$3.6 million

**300:** Increased \$387K – District substitutes \$225K inc, CCRES Services \$115K inc, IU Services \$15K inc

**400:** Increased \$158K – Technology licenses & contracts

**500:** Increased \$27K – Tuition (out of district)

**600:** Increased \$410K – Textbooks \$325K inc, CC CAG Supplies \$85K inc

**700:** Increased \$6K – RL Tech Equipment (broken planar)

**1200: Special Education** - Increased \$2.1M

**300:** Increased \$2M – Contracted Paras \$1M inc (100 & 200 \$930K dec), IU serv (residential settings) \$510K inc, Other prof serv (interpreters, laurel life therapists) \$490K inc

**400:** Increased \$119K – Licenses & contracts

**500:** Increased \$835K – Cyber Charter Tuition \$92K inc, Non Pub Tuition \$642K inc, Transportation \$100K inc

**600:** Decreased \$30K – Textbooks



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**1300: Vocational Education** – Increased \$107K

**500:** CPACTC tuition

**1400: Other Instruction** – Increased \$90K – Summer School

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

**1700: Community College** - Increased \$13K

**500:** HACC tuition



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2400	Pupil Health	3,428,169	3,232,015	(196,154)	3,499,871	267,856	8.29%
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3200	Student Activities	2,392,674	2,563,469	170,795	2,782,710	219,241	8.55%
3300	Community Service	44,584	75,000	30,416	92,277	17,277	23.04%
4200	Site Improvement	-	-	-	-	-	0.00%
4600	Building Improvement	1,778,910	-	(1,778,910)	523,100	523,100	#DIV/0!
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**2100: Pupil Personnel – Increased \$338K**

**300:** Increased \$117K – School based services (moved from special ed)

**400:** Increased \$2K – Online Assessment Software

**500:** Increased \$2K – Mileage reimbursement

**600:** Increased \$4K – General supplies for psychologists, social workers, behavior specialists

**2200: Instructional Staff – Increased \$41K**

**300:** Decreased \$1K – Title grant changes

**600:** Decreased \$13K – Various building & department supplies & Title grant supplies

**800:** Increased \$1K – Title grant changes





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### 2300: Administration – Increased \$413K

- 300:** Increased \$38K – Tax collection services \$20K increase, Legal fees \$13K increase, Graduation expense \$5K increase
- 400:** Decreased \$5K - Equipment maintenance services
- 500:** Increased \$10K – Tax collectors bond insurance
- 600:** Decreased \$8K – Various building principal general supplies

### 2400: Pupil Health – Increased \$268K

- 300:** Decreased \$17K – Professional services
- 600:** Increased \$13K – General supplies for student PT/OT instruction/IEP
- 700:** Decreased \$5K – AED replacement



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**2500: Business – Decreased \$61K**

**400:** Increased \$2K – Copier contract

**500:** Decreased \$4K – District publications

**600:** Decreased \$3K – District printing supplies

**2600: Operations and Maintenance – Increased \$1.7M**

**300:** Decreased \$26K – SSG training & conferences

**400:** Increased \$581K – Custodial services \$213K increase, Maintenance & Repair services \$263K increase, Water/Sewage \$54K increase, Disposal services \$36K increase

**500:** Increased \$126K – Insurance premiums (GL, Auto, Cyber, Umbrella)

**600:** Increased \$384K – Electricity \$247K increase, Maintenance general supplies \$60K increase, Fuel Oil \$69K increase

**700:** Increased \$301K – Building cameras, maintenance truck, JD tractor, SSG equipment, nurse cots & exam tables, cafeteria tables

**800:** Increased \$49K – SSG training/memberships/prof development



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**2700: Transportation – Increased \$912K**

**500:** Increased \$735K – Contracted Carriers

**600:** Increased \$165K – Gasoline \$158K increase, general supplies \$7K increase

**2800: Central – Increased \$382K**

**300:** Increased \$38K – IU technology licenses & contracts

**400:** Increased \$37K – Vendor technology licenses & contracts

**600:** Decreased \$5K – Technology general supplies

**700:** Increased \$130K – Equipment replacement



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1400	Other Instruction	390,845	185,000	(205,845)	275,000	90,000	48.65%
1500	Federal Non-Public	62,348	58,819	(3,529)	34,337	(24,482)	-41.62%
1700	Community College	504,310	516,917	12,607	529,840	12,923	2.50%
2100	Pupil Personnel	5,838,467	6,011,645	173,178	6,349,180	337,535	5.61%
2200	Instructional Staff	1,962,295	1,872,131	(90,164)	1,912,694	40,563	2.17%
2300	Administration	9,637,821	9,191,492	(446,329)	9,604,238	412,746	4.49%
2400	Pupil Health	3,428,169	3,232,015	(196,154)	3,499,871	267,856	8.29%
2500	Business	1,296,256	1,494,787	198,531	1,433,739	(61,048)	-4.08%
2600	Operations & Maintenance	15,020,464	13,259,150	(1,761,314)	14,994,228	1,735,078	13.09%
2700	Student Transportation	7,244,947	7,904,221	659,274	8,816,135	911,914	11.54%
2800	Central	5,333,419	3,869,784	(1,463,635)	4,252,250	382,466	9.88%
2900	Other Support Services	87,589	90,000	2,411	90,000	-	0.00%
3200	Student Activities	2,392,674	2,563,469	170,795	2,782,710	219,241	8.55%
3300	Community Service	44,584	75,000	30,416	92,277	17,277	23.04%
4200	Site Improvement	-	-	-	-	-	0.00%
4600	Building Improvement	1,778,910	-	(1,778,910)	523,100	523,100	#DIV/0!
5100	Debt Service	9,009,471	9,176,840	167,369	9,324,230	147,390	1.61%
5200	Fund Transfers	2,725,000	1,225,000	(1,500,000)	1,225,000	-	0.00%
<b>Total</b>		<b>170,425,529</b>	<b>164,931,518</b>	<b>(5,494,011)</b>	<b>175,765,701</b>	<b>10,834,183</b>	<b>6.57%</b>

**2900: Other Support Services – No Change**

**3200: Student Activities – Increased \$219K**

- 300:** Increased \$6K – Trainer services
- 400:** Increased \$2K – Repairs/cleaning/reconditioning equipment maintenance
- 500:** Increased \$44K – Contracted Carriers
- 600:** Increased \$16K – Uniforms & general supplies
- 700:** Increased \$78K – CCHS auditorium risers, marching band drums, CC uniforms, Lacrosse helmets



## 2026-2027 Expenditure Analysis by Function

Function	Description	2024-25 Actual	2025-26 Budget	Change	2026-27 Budget	Change	% Change
1100	Regular Instrucion	67,431,625	69,955,932	2,524,307	73,570,305	3,614,373	5.17%
1200	Special Programs	29,444,427	32,267,747	2,823,320	34,367,450	2,099,703	6.51%
1300	Vocational Education	6,791,908	1,981,569	(4,810,339)	2,089,117	107,548	5.43%
1400	Other Instruction	390,845	185,000	(205,845)	275,000	90,000	48.65%
1500	Federal Non-Public	62,348	58,819	(3,529)	34,337	(24,482)	-41.62%
1700	Community College	504,310	516,917	12,607	529,840	12,923	2.50%
2100	Pupil Personnel	5,838,467	6,011,645	173,178	6,349,180	337,535	5.61%
2200	Instructional Staff	1,962,295	1,872,131	(90,164)	1,912,694	40,563	2.17%
2300	Administration	9,637,821	9,191,492	(446,329)	9,604,238	412,746	4.49%
2400	Pupil Health	3,428,169	3,232,015	(196,154)	3,499,871	267,856	8.29%
2500	Business	1,296,256	1,494,787	198,531	1,433,739	(61,048)	-4.08%
2600	Operations & Maintenance	15,020,464	13,259,150	(1,761,314)	14,994,228	1,735,078	13.09%
2700	Student Transportation	7,244,947	7,904,221	659,274	8,816,135	911,914	11.54%
2800	Central	5,333,419	3,869,784	(1,463,635)	4,252,250	382,466	9.88%
2900	Other Support Services	87,589	90,000	2,411	90,000	-	0.00%
3200	Student Activities	2,392,674	2,563,469	170,795	2,782,710	219,241	8.55%
3300	Community Service	44,584	75,000	30,416	92,277	17,277	23.04%
4200	Site Improvement	-	-	-	-	-	0.00%
4600	Building Improvement	1,778,910	-	(1,778,910)	523,100	523,100	#DIV/0!
5100	Debt Service	9,009,471	9,176,840	167,369	9,324,230	147,390	1.61%
5200	Fund Transfers	2,725,000	1,225,000	(1,500,000)	1,225,000	-	0.00%
<b>Total</b>		<b>170,425,529</b>	<b>164,931,518</b>	<b>(5,494,011)</b>	<b>175,765,701</b>	<b>10,834,183</b>	<b>6.57%</b>

**3300: Community Service** – Increased \$17K – Title Grant changes

**4600: Building Improvements** – Increased \$523K

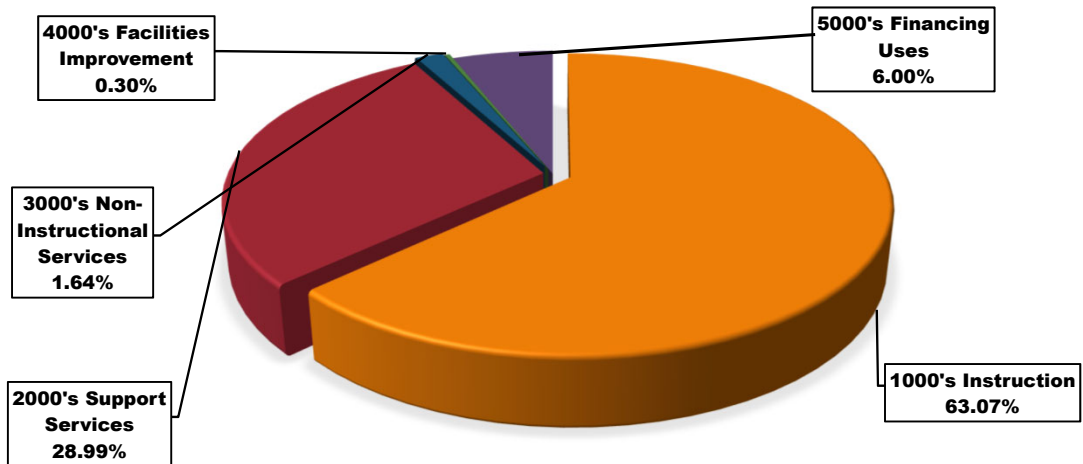
**700:** WHES - chiller refurbishment, RLHS - baseball dugout roof replacement, softball batting cage replacement, indoor gym scoreboards, convert message board to LED, RSES – acoustic sound panels, HSES – main entrance carpet replacement, PA/bell system replacement, RMES – carpet replacements, CCHS – convert message board to LED

**5100: Debt Service** – Increased \$147K – Computer lease

**5200: Fund Transfers** – No Change (build-up for annual bond payment – est. annual debt service payment by 28/29 to be \$12.8M)



## 2026-2027 Expenditure Analysis by Function





# Index & Millage Comparison by School District

## School District Adjusted Index

For 2026-27 Fiscal Year

Base Index is 3.5%

## Real Estate Millage Rates by School District

School District	County	2025-26 MV/PI Aid Ratio	2026-27 Adjusted Index	2025-26	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18
West Shore	Cumberland	0.4526	4.2%	14.7661	14.3078	13.5621	13.0569	12.7512	12.3200	11.9487	11.6457	11.2014
Camp Hill	Cumberland	0.3840	3.5%	20.4552	19.6685	18.6786	18.4026	17.9538	17.3467	16.8415	16.3988	15.9367
Carlisle Area	Cumberland	0.5725	4.6%	17.3691	16.8633	16.3722	15.9729	15.6598	15.3528	14.9057	14.4716	14.0365
Cumberland Valley	Cumberland	0.4124	4.1%	12.4140	11.9370	11.3370	10.8910	10.5330	10.2270	9.9680	9.7440	9.5160
East Pennsboro Area	Cumberland	0.5224	4.5%	15.1768	14.8067	14.2716	13.6180	13.0691	12.7753	12.3792	12.3792	12.1963
Mechanicsburg Area	Cumberland	0.4656	4.3%	17.0486	16.3145	15.7022	15.2080	14.6654	14.1558	13.7302	13.3693	13.0560
West Shore	York	0.4526	4.2%	17.9278	17.3022	16.1427	15.4638	15.3858	14.9648	14.6918	14.4040	14.2244
Central York	York	0.5175	4.4%	23.4271	22.7448	21.8700	20.7900	20.3300	20.3300	20.3300	19.9300	19.5300
Dover Area	York	0.6424	4.9%	24.3070	24.3070	24.3070	24.3070	23.7150	22.9130	22.6430	22.3730	21.9340
Eastern York	York	0.5624	4.6%	27.4300	26.4300	25.1800	25.1800	24.6900	24.6900	24.6900	23.9800	23.2600
Northeastern	York	0.6169	4.8%	28.0100	27.4600	26.9100	26.9100	26.6900	26.4700	26.4700	26.2500	26.0900
Northern York County	York	0.5159	4.4%	20.3350	20.1337	19.8362	19.2959	18.7339	18.0481	17.4716	16.9793	16.4848



## Possible Millage Rate Increase

- Based upon adjusted index of 4.2%, the 2025-2026 revenue neutral millage rate of 14.7662 and 18.0698 could be increased by .6191 & .7576.
- The 2026-2027 real estate tax millage rate could be 15.3853 & 18.8274.

Current Assessment*	Millage Rate	Tax Collection at 97% Rate
3,213,869,600	14.7662	\$46,032,942
2,238,669,295	18.0698	\$39,238,737
3,213,869,600	15.3853	\$47,962,958
2,238,669,295	18.8274	\$40,883,873
<b>Possible Additional Tax Revenue if Millage Raised to Index.</b>		<b>\$3,575,151</b>

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





## 2026-2027 Local Revenue Analysis

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Function Description	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Change	% Change
6111 Current RE	69,323,412	70,195,870	74,227,808	79,316,542	82,182,816	83,085,111	902,295	1.10%
6112 Interim RE	87,931	915,974	457,214	488,325	450,000	450,000	-	0.00%
6113 Public Utility RE	86,048	86,353	83,514	91,220	84,000	91,000	7,000	8.33%
6114 Payment in Lieu of Taxes	15,401	11,400	18,748	-	15,000	15,000	-	0.00%
6151 511 EIT	20,020,825	21,549,035	21,740,673	23,216,796	22,250,000	22,750,000	500,000	2.25%
6153 RE Transfer	2,566,028	2,113,365	2,244,112	2,229,687	2,200,000	2,200,000	-	0.00%
6411 Delinquent RE	1,442,144	1,917,954	1,451,294	1,912,777	1,500,000	1,750,000	250,000	16.67%
6420 Delinquent Per Capita	9,730	6,143	3,918	21,748	-	-	-	-
6510 Interest	22,860	1,449,380	3,069,683	2,428,311	1,000,000	1,000,000	-	0.00%
6710 Athletic Revenue	89,765	93,387	101,645	100,128	87,500	87,500	-	0.00%
6740 Fees	98,351	83,175	86,885	113,053	87,500	87,500	-	0.00%
6821 State Rev Rec Other LEA	208,196	223,497	296,985	332,829	230,000	300,000	70,000	30.43%
6832 Fed IDEA	1,652,172	1,423,297	1,610,337	1,561,422	1,600,000	1,500,000	(100,000)	-6.25%
6839 Other Federal Passthru	-	-	-	-	-	-	-	-
6910 Rentals	219,968	232,682	223,140	221,569	300,000	300,000	-	0.00%
6920 Donations	109,039	92,209	82,668	112,772	85,000	85,000	-	0.00%
6942 Summer School Tuition	11,355	4,670	3,875	38,991	5,000	30,000	25,000	500.00%
6944 Receipt Other LEA	529,384	275,107	289,392	433,167	300,000	300,000	-	0.00%
6990 Misc Revenue	514,663	460,636	577,780	436,039	550,000	550,000	-	0.00%
6991 Refund Prior Year Exp	5,607	468,377	244,014	1,008,486	-	-	-	-
<b>Total</b>	<b>97,012,879</b>	<b>101,602,511</b>	<b>106,813,685</b>	<b>114,063,862</b>	<b>112,926,816</b>	<b>114,581,111</b>	<b>1,654,295</b>	

### Local Revenue – 69.37% of Total Revenue

**6000: Local Revenue** – Increased \$1.7M

**6111:** Increased \$902K – Current Millage Rate (after rebalancing) and Assessed Values @ 97% collection rate

**6151:** Increased \$500K – EIT based off of 24/25 YTD collections

**6411:** Increased \$250K – Delinquent RE taxes based off of 24/25 YTD collections

**6832:** Decreased \$100K – IDEA reduction due to cyber charter allocation increase



## 2026-2027 State Revenue Analysis

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Function	Description	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Change	% Change
7110	Basic Education Subsidy	14,555,194	15,848,307	17,252,349	17,936,564	18,134,961	18,189,179	54,218	0.30%
7112	BEF-Social Security	1,901,419	1,935,714	-	-	-	-	-	0.00%
7140	Charter School Subsidy	-	-	-	782,723	-	-	-	#DIV/0!
7160	Section 1305	213,354	283,910	104,419	138,160	250,000	200,000	(50,000)	-20.00%
7250	Migratory Children	120	-	-	-	-	-	-	0.00%
7271	Special Education	4,327,451	4,754,077	4,970,293	5,503,987	5,577,623	5,608,482	30,859	0.55%
7291	Dual Enrollment Grant	-	-	72,119	2,881	-	-	-	0.00%
7310	Transportation	1,802,589	1,773,220	2,055,908	2,004,438	2,000,000	2,000,000	-	0.00%
7320	Rental Sinking Fund	143,082	125,214	127,730	135,239	126,212	126,492	280	0.22%
7330	Health Services	147,335	158,751	160,594	172,444	170,000	170,000	-	0.00%
7340	State Prop. Tax Red.	1,285,530	1,625,291	1,639,297	1,963,138	2,254,570	2,254,570	-	0.00%
7350	Facility Improve Grant	-	-	-	781,537	-	-	-	#DIV/0!
7360	Safe Schools	-	110,361	313,693	260,845	192,000	100,000	(92,000)	-47.92%
7506	PA Smart	13,611	-	34,908	137,529	-	-	-	0.00%
7531	RTL - Foundation	810,789	810,789	810,789	810,789	810,789	810,789	-	0.00%
7532	RTL - Adequacy	-	-	-	2,192,879	3,698,918	4,385,637	686,719	0.00%
7599	Other State Revenue	-	-	-	90,637	-	-	-	0.00%
7810	FICA - State Share	-	-	2,004,481	2,179,836	2,519,730	2,609,314	89,584	3.56%
7820	Retirement	9,715,868	10,189,415	10,178,552	10,460,227	11,093,137	11,875,803	782,666	7.06%
<b>Total</b>		<b>34,916,342</b>	<b>37,615,049</b>	<b>39,725,132</b>	<b>45,553,853</b>	<b>46,827,940</b>	<b>48,330,266</b>	<b>1,502,326</b>	

### State Revenue – 29.26% of Total Revenue

**7000: State Revenue** – Increased \$1.5M

**7110:** Increased \$54K – 2025/2026 Basic Ed Funding Level (flat funded)

**7271:** Increased \$31K – 2025/2026 Special Ed Funding Level (flat funded)

**7532:** Increased \$687K – 2025/2026 RTL Block Grant (flat funded)

**7810 & 7820:** Based off of current social security & retirement benefit payroll expenses



## 2026-2027 Federal Revenue Analysis

19

Function	Description	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Change	% Change
8514	Title I	1,058,384	1,154,415	1,240,771	1,309,926	1,308,260	1,308,260	-	0.00%
8515	Title II	214,550	197,571	226,992	194,382	212,274	-	(212,274)	-100.00%
8516	Title III	77,091	35,849	41,908	45,090	58,367	-	(58,367)	-100.00%
8517	Title IV	138,980	97,900	87,325	105,276	99,769	99,769	-	0.00%
8690	Other Restricted Fed Grant	-	-	5,200	17,431	-	-	-	#DIV/0!
8741	ESSER Cares Act	-	-	-	-	-	-	-	#DIV/0!
8742	Covid Funding	13,780	-	-	-	-	-	-	#DIV/0!
8743	ESSER II	1,080,170	3,319,248	-	-	-	-	-	-
8744	ESSER III	3,523,333	1,417,833	4,150,772	-	-	-	-	-
8747	Emergency Connect Fund	-	-	-	-	-	-	-	-
8749	Covid 19 ARPA DCED	-	-	2,582	1,178,170	-	-	-	-
8751	ESSER Learning Loss	365,009	126,763	26,683	-	-	-	-	-
8752	ESSER Summer Programs	18,501	65,613	789	-	-	-	-	-
8753	ESSER Afterschool	75,130	25,282	2,879	-	-	-	-	-
8754	ESSER Homeless	2,113	25,345	11,180	-	-	-	-	-
8755	ESSER ATSI	3,579	7,010	6,861	1,069	-	-	-	-
8810	Medical Access	515,691	917,676	1,150,265	821,059	850,000	825,000	(25,000)	-2.94%
<b>Total</b>		<b>7,086,311</b>	<b>7,390,505</b>	<b>6,954,207</b>	<b>3,672,403</b>	<b>2,528,670</b>	<b>2,233,029</b>	<b>(295,641)</b>	

### Federal Revenue – 1.35% of Total Revenue

8000: Federal Revenue – Decreased \$296K

Title Grant changes/elimination



## 2026-2027 Other Revenue Analysis

20

Function	Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget	2026-2027 Budget	Budget Change	% Change
9200	Extended Terms Proceeds	-	-	1,373,326	1,135,080	-	-	-	-
9330	Capital Projects Transfer	-	-	-	-	-	-	-	-
9400	Sale of Fixed Assets	36,126	2,993	-	112,500	35,000	35,000	-	-
9990	Insurance Recoveries	-	-	333,951	161,339	-	-	-	#DIV/0!
<b>Total</b>		<b>36,126</b>	<b>2,993</b>	<b>1,707,277</b>	<b>1,408,919</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>

**Other Revenue – 0.02% of Total Revenue**



## 2026-2027 Revenue Analysis Summary

21

Account	Description	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Change	Percent Inc./Dec.
6000	Local Sources	114,063,862	112,926,816	114,581,111	1,654,295	1.46%
7000	State Sources	45,553,853	46,827,940	48,330,266	1,502,326	3.21%
8000	Federal Sources	3,672,403	2,528,670	2,233,029	-295,641	-11.69%
9000	Other Sources	1,408,919	35,000	35,000	0	0.00%
Total		164,699,037	162,318,426	165,179,406	2,860,980	

### Revenue Summary

#### Local Revenue

69.37%

#### State Revenue

29.26%

#### Federal Revenue

1.35%

#### Other Sources of Revenue

0.02%



## Current Projections

### 2026-2027 Expenditures

Preliminary Expenses	<b>\$175,765,701</b>
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### 2026-2027 Revenues

Preliminary Revenues	<b>\$165,179,406</b>
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Preliminary Proposed Deficit	<b>\$10,586,295</b>
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### 2025-2026 Capital Reserve Fund

Balance as of June 30, 2025	\$24,917,883
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2025-2026 Est. Expenditures	<b>(\$3,081,225)</b>
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June 30, 2026 Estimated Balance Based on Current Info.	<b>\$21,836,658</b>
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### 2025-2026 General Fund

Balance as of June 30, 2025	\$18,086,184
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2025-2026 Budget Deficit	<b>(\$2,613,092)</b>
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2025-2026 Additional State Revenue	\$579,796
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Assigned Fund Balance	<b>(\$5,168,457)</b>
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Non-spend & Committed Fund Balance	<b>(\$4,620,144)</b>
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June 30, 2026 Estimated Balance Based on Current Info.	<b>\$6,264,287</b>
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