



WEST SHORE  
SCHOOL DISTRICT

# 2025-2026 Budget Projections

*Presented March 20, 2025*





# 2025-2026 Budget Timeline

## Act 1 Budget Timeline - Key Dates

### January 30, 2025

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

### February 4, 2025

Deadline to submit opt out resolution

### February 19, 2025

Deadline to adopt Preliminary Budget

### May 31, 2025

Deadline to adopt Proposed Final Budget

- At Least 30 Days Prior to Final Budget Adoption

### June 10, 2025

Deadline to make Proposed Final Budget available for Public Inspection

- At Least 20 Days Prior to Final Budget Adoption

### June 20, 2025

Deadline to publish notice of intent to adopt Final Budget

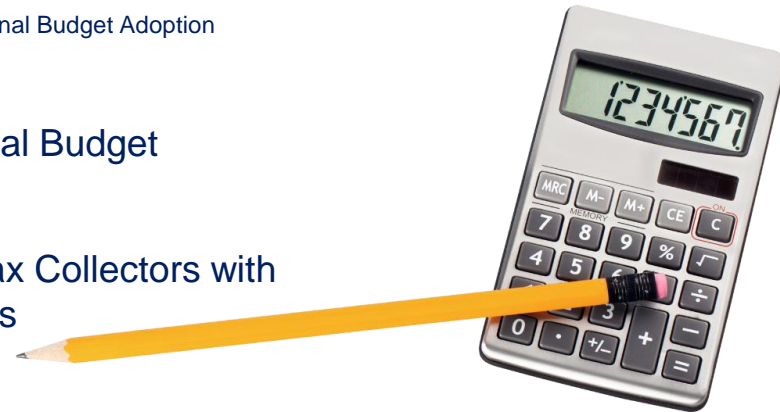
- At Least 10 Days Prior to Final Budget Adoption

### June 30, 2025

Deadline to adopt Final Budget

### July 1, 2025

Deadline to furnish Tax Collectors with Tax Duplicate/Tax Bills





# 2025-2026 West Shore SD Budget Timeline

## January 9, 2025

Adopt resolution indicating tax increase will not exceed adjusted index

Budget presentation with notes

## March 20, 2025

Budget presentation

## April 10, 2025

Budget presentation

## May 8, 2025

Adopt 2025-2026 proposed final budget

## June 12, 2025

Adopt 2025-2026 final budget





# Summary of Budget Revisions

Revenue		Difference
December 12, 2024	158,776,855.00	(\$9,817,348.00)
March 2025	158,776,855.00	(\$7,983,055.00)
Basic Ed Subsidy	198,252.00	
Special Ed Subsidy	255,607.00	
RTL Block Grant	731,148.00	
	<b>159,961,862.00</b>	<b>(\$6,756,808.00)</b>
Expenditures		
December 12, 2024	168,594,203.00	
February & March 2025	168,594,203.00	
Safety Budget Reductions	(755,500.00)	
Build Improve To Cap Res	(735,610.00)	
Misc Reductions	(343,183.00)	
Curriculum Reductions	(15,200.00)	
Maint/Facilities Reductions	(26,040.00)	
	<b>166,718,670.00</b>	

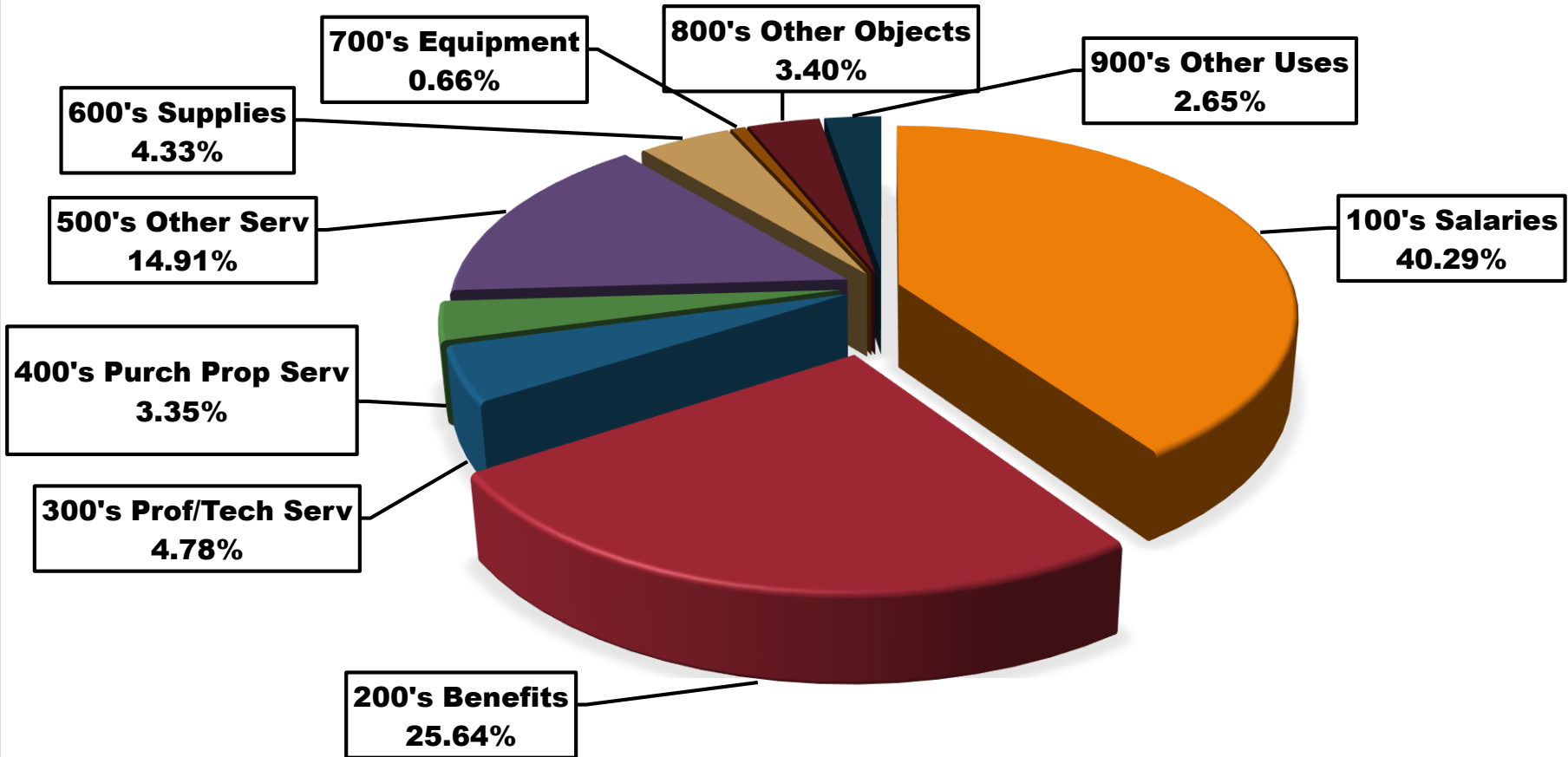


# 2025-2026 Expenditure Analysis by Object

Object	Description	2025-26 Budget	% of Total Expenditures
100	Salaries	67,175,845	40.29%
200	Benefits	42,744,734	25.64%
300	Prof/Tech Services	7,962,815	4.78%
400	Purch. Property Services	5,586,498	3.35%
500	Other Services	24,849,903	14.91%
600	Supplies	7,221,169	4.33%
700	Equipment	1,096,162	0.66%
800	Other Objects	5,660,219	3.40%
900	Other Uses	4,421,325	2.65%
<b>Total</b>		<b>166,718,670</b>	<b>100.00%</b>



# 2025-2026 Expenditure Analysis by Object





# Budget “Commonalities”

Object	Description	2023-24 Actual	2024-25 Budget	Change	2025-26 Budget	Change
100	Salaries	60,254,412	63,973,747	3,719,335	67,175,845	3,202,098
200	Benefits	38,443,033	41,098,444	2,655,411	42,744,734	1,646,290
Total		98,697,445	105,072,191	6,374,746	109,920,579	4,848,388

## 100: Increased \$3.2M

- 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 \$1.6M

- PSERS rate – 34%
- Insurance changes due to new enrollments and plan changes
- Health insurance rate increased 7% for 6 months



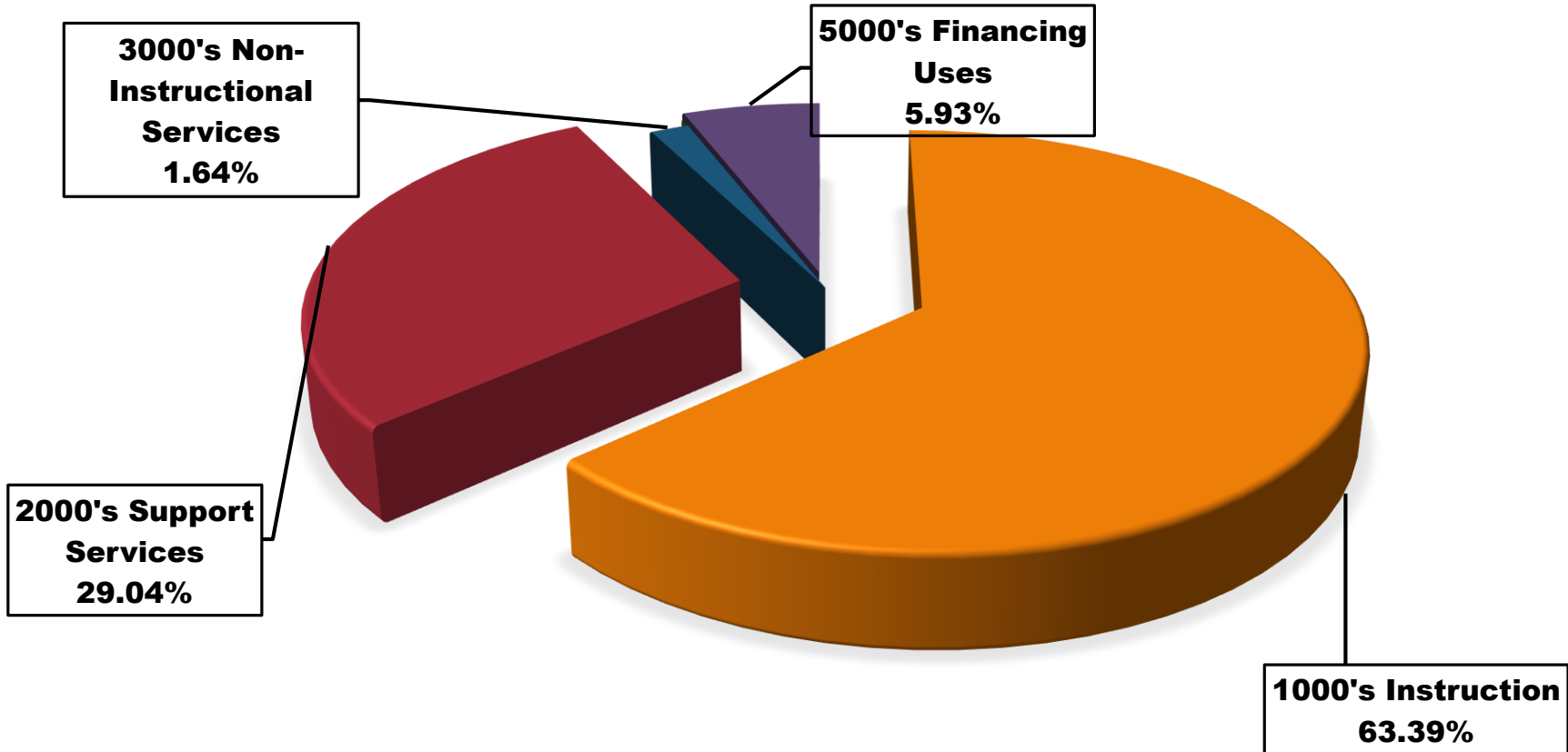
# 2025-2026 Expenditure Analysis by Function

Function	Description	2025-26 Budget	% of Total Expenditures
1100	Regular Instrucion	71,230,782	42.73%
1200	Special Programs	31,637,369	18.98%
1300	Vocational Education	1,981,569	1.19%
1400	Other Instruction	229,691	0.14%
1500	Federal Non-Public	58,819	0.04%
1700	Community College	516,917	0.31%
2100	Pupil Personnel	6,244,108	3.75%
2200	Instructional Staff	1,919,768	1.15%
2300	Administration	9,439,888	5.66%
2400	Pupil Health	3,469,750	2.08%
2500	Business	1,515,048	0.91%
2600	Operations & Maintenance	14,425,346	8.65%
2700	Student Transportation	7,266,627	4.36%
2800	Central	4,053,150	2.43%
2900	Other Support Services	90,000	0.05%
3200	Student Activities	2,662,998	1.60%
3300	Community Service	75,000	0.04%
4200	Site Improvement	-	0.00%
4600	Building Improvement	-	0.00%
5100	Debt Service	9,176,840	5.50%
5200	Fund Transfers	725,000	0.43%
<b>Total</b>		<b>166,718,670</b>	<b>100.00%</b>





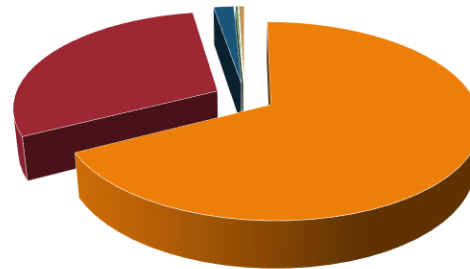
# 2025-2026 Expenditure Analysis by Function





# 1000 Instruction

Function	Description	2025-26 Budget	2024-25 Budget	Change	% Inc. /Dec.
1100	Regular Instruction	71,230,782	67,325,130	3,905,652	5.80%
1200	Special Education	31,637,369	29,510,169	2,127,200	7.21%
1300	Vocational Education	1,981,569	1,893,872	87,697	4.63%
1400	Instruction - Other	229,691	222,898	6,793	3.05%
1500	Federal Non-Public	58,819	54,292	4,527	8.3%
1700	Community College	516,917	504,310	12,607	2.50%
<b>Total</b>		<b>105,655,147</b>	<b>99,510,671</b>	<b>6,144,476</b>	<b>6.17%</b>



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



# 1100 Regular Instruction

Object Code	Change	Impact
300 - Prof/Tech Services	\$482,633	District Substitutes \$275K Increase, District-wide IU Services \$50K Increase, Grant Changes \$158K Increase
400 - Purch. Property Services	\$66,026	Technology Licenses & Contracts
500 - Other Services	\$278,473	Reg. Ed. Cyber Charter \$209K Increase, Out of District Tuition \$69K Increase, Mileage Reim.
600 - Supplies	\$1,606	General Supplies
700 - Equipment	(\$2,613)	Miscellaneous Equipment
800 - Other Objects	(\$1,817)	Dues & Fees
900 - Other Uses	\$0	



# 1200 Special Education

Object Code	Change	Impact
300 - Prof/Tech Services	\$307,909	IU Services (Residential Settings) \$131K Increase, Other Professional Services \$155K Increase
400 - Purch. Property Services	\$26,105	Technology Licenses
500 - Other Services	\$2,078,116	Cyber Charter Tuition \$930K Increase, Tuition/Out of District Placements \$1.1M Increase
600 - Supplies	\$14,725	General Supplies
700 - Equipment	\$0	
800 - Other Objects	\$1,980	ASHA Credentials
900 - Other Uses	\$0	



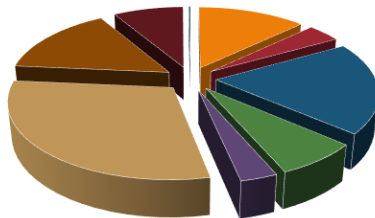
# 1300 – 1700 Functions

- **1300: Vocational Education** – Increased \$87,697  
**500:** CPACTC Tuition
- **1400: Other Instruction** – Increased \$6,793  
**100 & 200:** Driver Education, Summer School Instruction
- **1500: Federal Non-Public** – Increased \$4,527 Due to Title Grant Changes
- **1700: Community College** - Increased \$12,607  
**500:** HACC Tuition



# 2000 Support Services

Function	Description	2025-26 Budget	2024-25 Budget	Change	% Inc. /Dec.
2100	Pupil Personnel	6,244,108	5,999,505	244,603	4.08%
2200	Instructional Staff	1,919,768	1,835,042	84,726	4.62%
2300	Administration	9,439,888	8,986,563	453,325	5.04%
2400	Pupil Health	3,469,750	2,807,889	661,861	23.57%
2500	Business	1,515,048	1,488,756	26,292	1.8%
2600	Operations & Maintenance	14,425,346	13,122,464	1,302,882	9.93%
2700	Student Transportation	7,266,627	6,559,097	707,530	10.79%
2800	Central	4,053,150	4,239,482	(186,332)	-4.40%
2900	Other Support Services	90,000	90,000	-	0.00%
<b>Total</b>		<b>48,423,685</b>	<b>45,128,798</b>	<b>2,773,689</b>	<b>6.15%</b>



- 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	(\$32,933)	Guidance Professional Services
400 - Purch. Property Services	\$20,500	Technology Software
500 - Other Services	\$2,754	Mileage Reimbursement
600 - Supplies	(\$16,800)	Moved to 400 Object
700 - Equipment	\$0	
800 - Other Objects	\$637	Dues & Fees
900 - Other Uses	\$0	



# 2200 Instructional Staff

Object Code	Change	Impact
300 - Prof/Tech Services	(\$1,500)	Technology Licenses & Contracts
400 - Purch. Property Services	\$0	
500 - Other Services	\$400	Mileage Reimbursement
600 - Supplies	\$1,192	General Supplies
700 - Equipment	\$0	
800 - Other Objects	(\$2,250)	Grant Changes
900 - Other Uses	\$0	





## 2300 – 2500 Functions

- **2300: Administration** – Increased \$453,325
  - 300:** Increased \$70,080 – Tax Collection Services \$15K Increase, Legal Fees \$30K Increase, Camp K \$15K Increase, Graduation \$10K Increase
  - 600:** Increased \$29,610 – General Office Supplies
- **2400: Pupil Health** – Increased \$661,861
  - 300:** Increased \$74,498 – Other Contracted Services
- **2500: Business** – Increased \$26,292
  - 300:** Increased \$6K – Professional Services
  - 800:** Increased \$4K – Dues & Fees



# 2600 Operations & Maintenance

Object Code	Change	Impact
300 - Prof/Tech Services	(\$3,500)	School Security Guard Training
400 - Purch. Property Services	\$33,469	Maintenance & Repair Services
500 - Other Services	\$54,120	General Liability & Other Insurance Coverage
600 - Supplies	\$320,050	Electricity \$311K Increase, Other Utilities
700 - Equipment	\$113,675	Maintenance Truck \$78K, JD Mower \$24K, Water Wheel \$12K x2, Autoscrubber \$25K
800 - Other Objects	\$300	Dues & Fees
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
2024-2025	\$2.92	\$264,540
Awaiting Bid Results 2025-2026	\$3.00	\$252,000



# **2700 Student Transportation**

# **2900 Other Support Services**

- **2700: Student Transportation** – Increased \$707,530
  - 500:** Increased \$504,602 – Contracted Carriers
  - 600:** Increased \$99,870 – 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 2025-2026	\$2.95	\$3.25	\$538,215



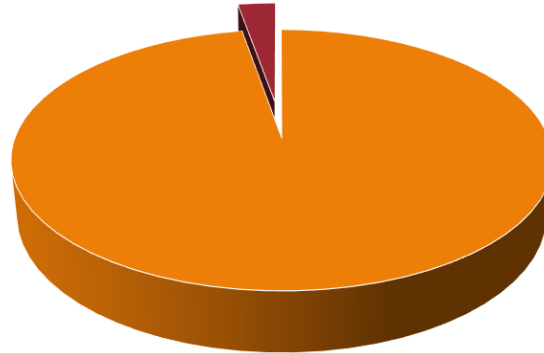
# 2800 Central

Object Code	Change	Impact
300 - Prof/Tech Services	(\$21,229)	Technology Licenses & Contracts
400 - Purch. Property Services	\$9,625	Technology Licenses & Contracts
500 - Other Services	(\$1,300)	Mileage Reimbursement
600 - Supplies	(\$500)	General & Technology Supplies
700 - Equipment	(\$265,188)	Equipment Replacement
800 - Other Objects	(\$275)	Dues & Fees
900 - Other Uses	\$0	



# 3000 Operation of Non-Instructional Services

Function	Description	2025-26 Budget	2024-25 Budget	Change	% Inc./Dec.
3200	Student Activities	2,662,998	2,825,951	(162,953)	-5.77%
3300	Community Service	75,000	93,194	(18,194)	-19.52%
<b>Total</b>		<b>2,737,998</b>	<b>2,919,145</b>	<b>(181,147)</b>	<b>-6.21%</b>



- Student Activities
- Community Service



# 3200 & 3300 Functions

- **3200: Student Activities** – Decreased \$162,953
  - 100 & 200:** Decreased \$235,731 – Extra & Co Curricular Stipends
  - 400:** Increased \$19,800 – Field Treatments \$11K Increase, Other Professional Services \$4K Increase, Arbiter Pay \$2K Increase
  - 600:** Increased \$36,690 – Uniforms & General Supplies
- **3300: Community Service** – Decreased \$18,194
  - Grant Changes





# 4000 Facilities Acquisition, Construction, & Improvements

Function	Description	2025-26 Budget	2024-25 Budget	Change	% Inc./Dec.
4200	Site Improvement	-	-	-	-
4600	Building Improvement	-	152,150	(152,150)	-100.00%
<b>Total</b>		<b>-</b>	<b>152,150</b>	<b>(152,150)</b>	<b>-</b>

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



# 5000 Other Expenditures & Financing Uses

Function	Description	2025-26 Budget	2024-25 Budget	Change	% Inc./Dec.
5100	Debt Service	9,176,840	8,357,940	818,900	9.80%
5200	Fund Transfers	725,000	725,000	-	0.00%
<b>Total</b>		<b>9,901,840</b>	<b>9,082,940</b>	<b>818,900</b>	<b>9.02%</b>

- **5100: Debt Service** – Increased \$818,900  
**2024 Bond Payment**
- **5200: Fund Transfers** – No Change  
**Transfer to Capital Reserve**

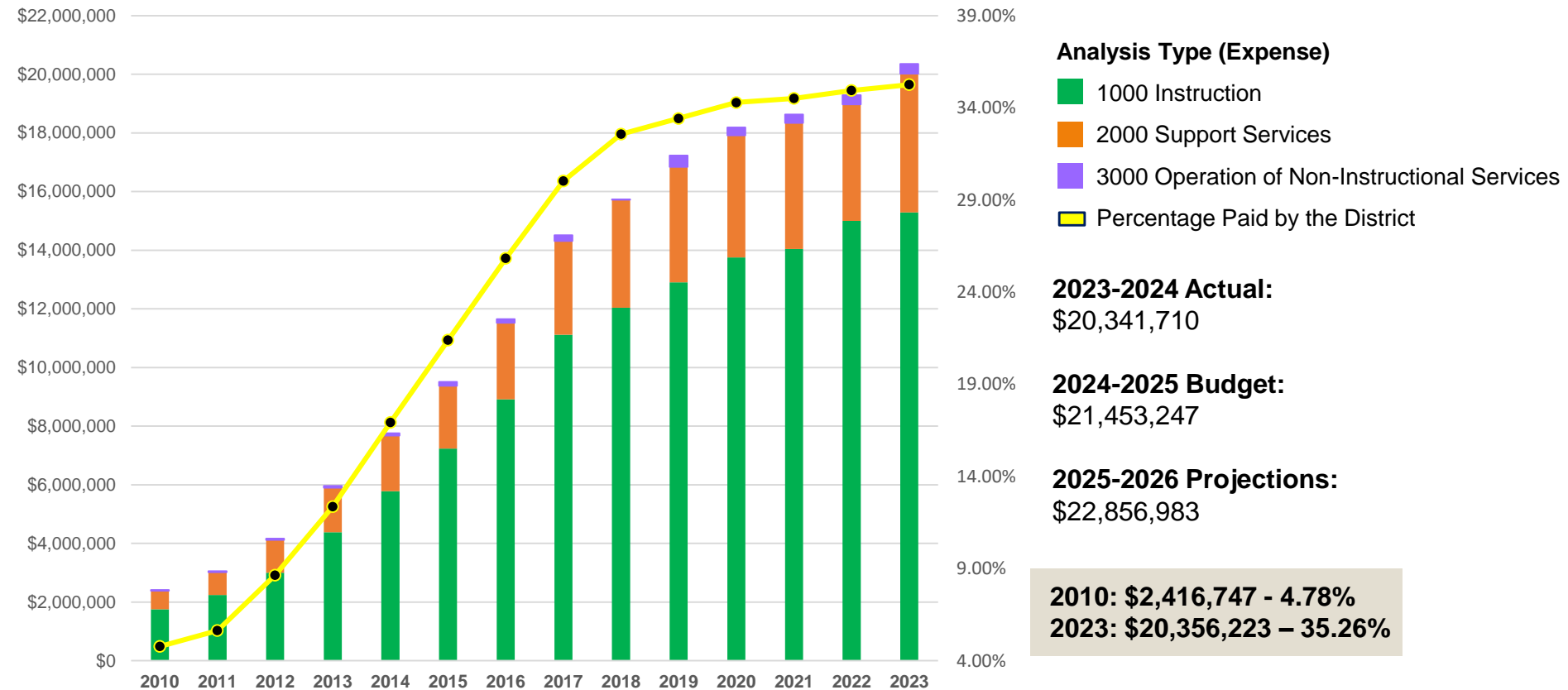


# Analysis of High Impact Costs

- **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**

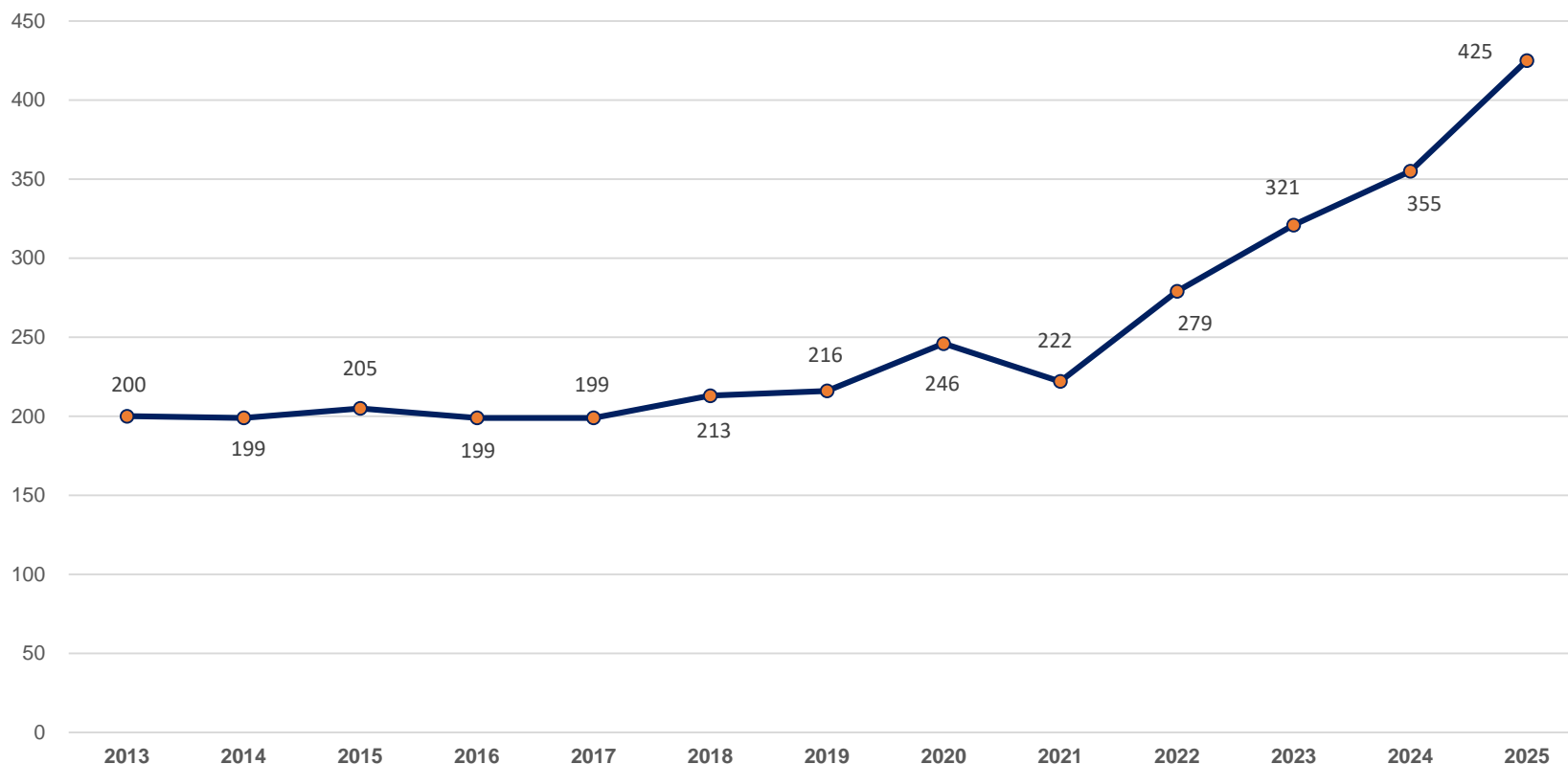


# PSERS Expenditures: History & Projections



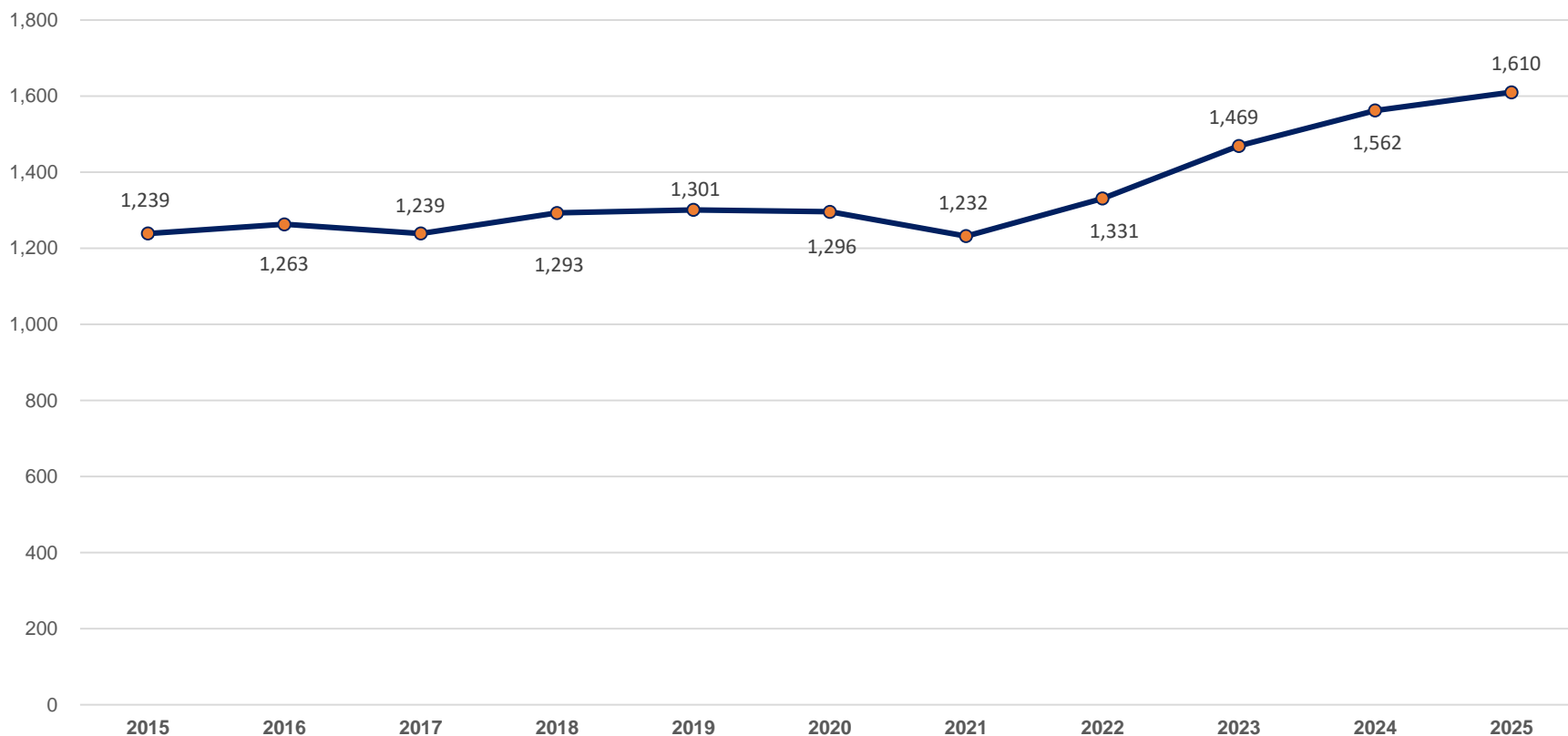


# English Language Development Student Enrollment





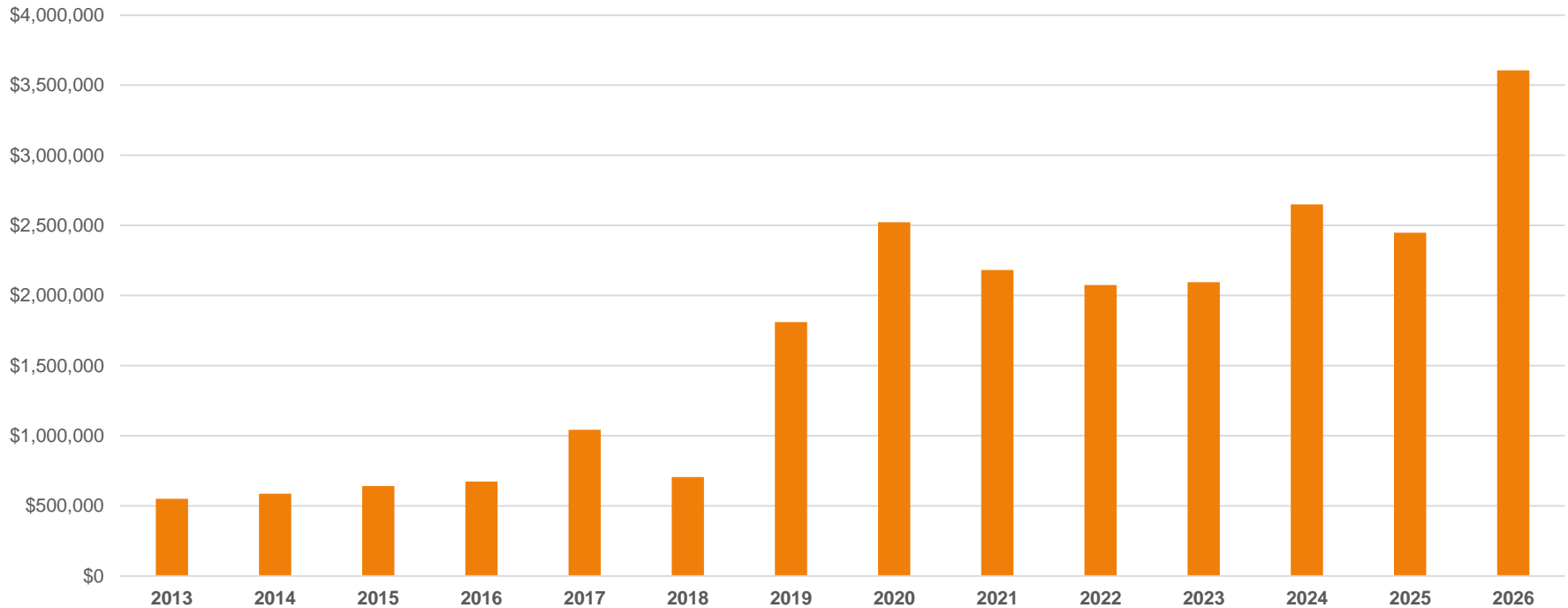
# Special Education Student Enrollment





# Tuition to Other LEAs, Private Schools & Residential Institutions

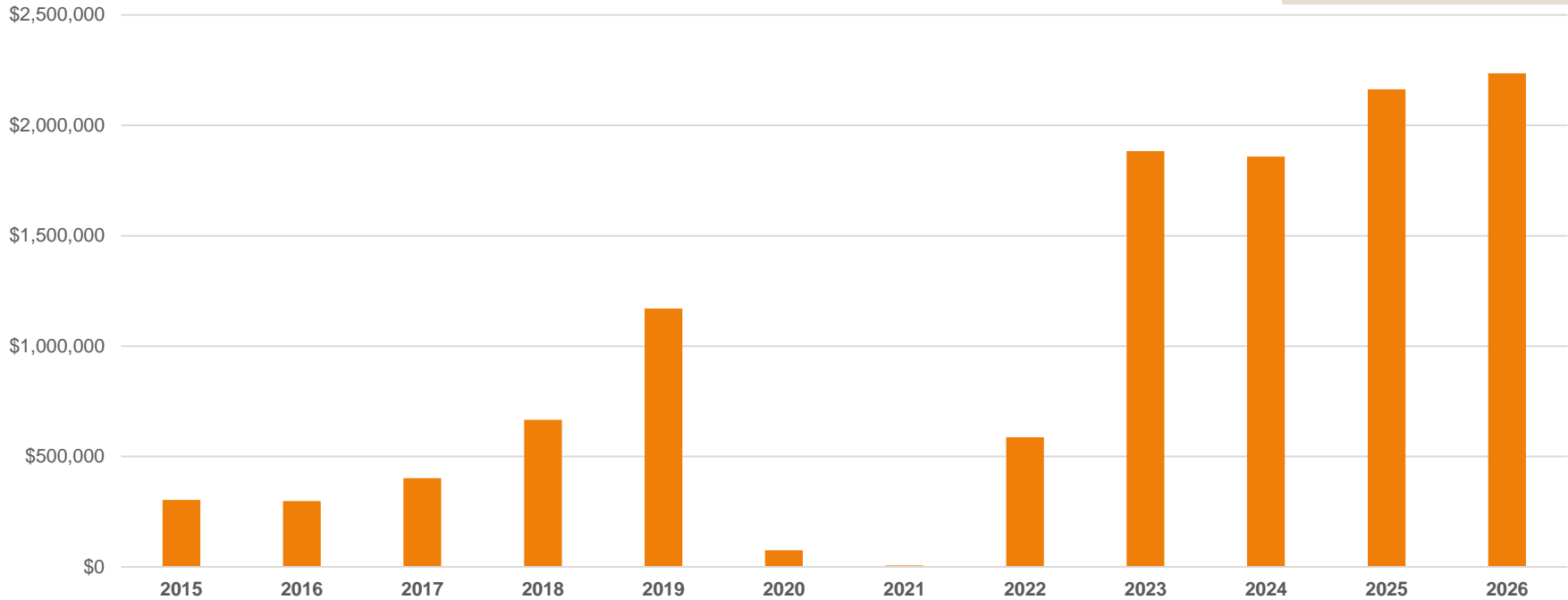
2013: \$550,334  
2026: \$3,605,061





# Professional Education Services – Intermediate Unit

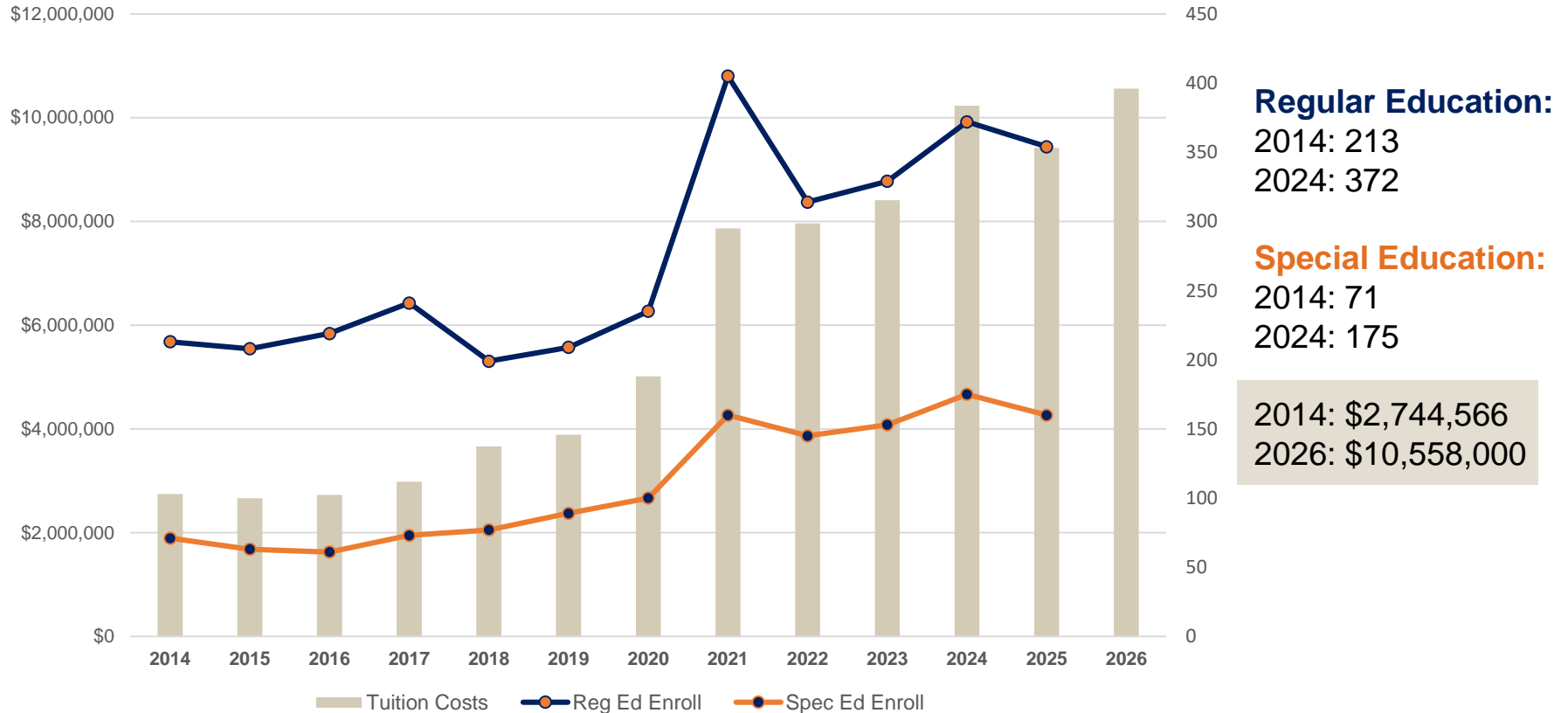
2015: \$303,161  
2026: \$2,235,830





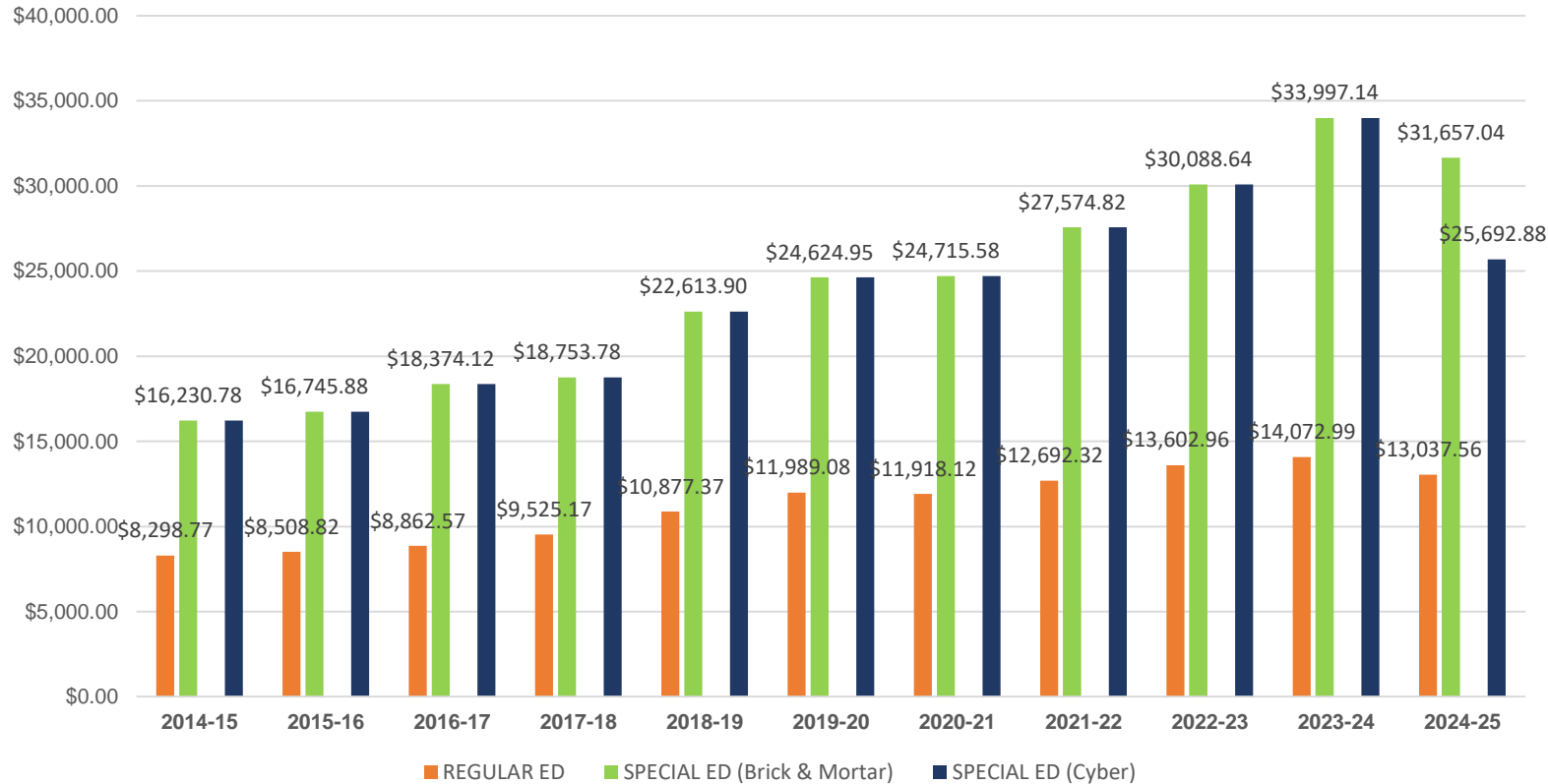


# Cyber/Charter School Enrollment & Tuition Costs





# Cyber/Charter Cost Per Student





# Comparison of Special Education Costs Per Student in 2023

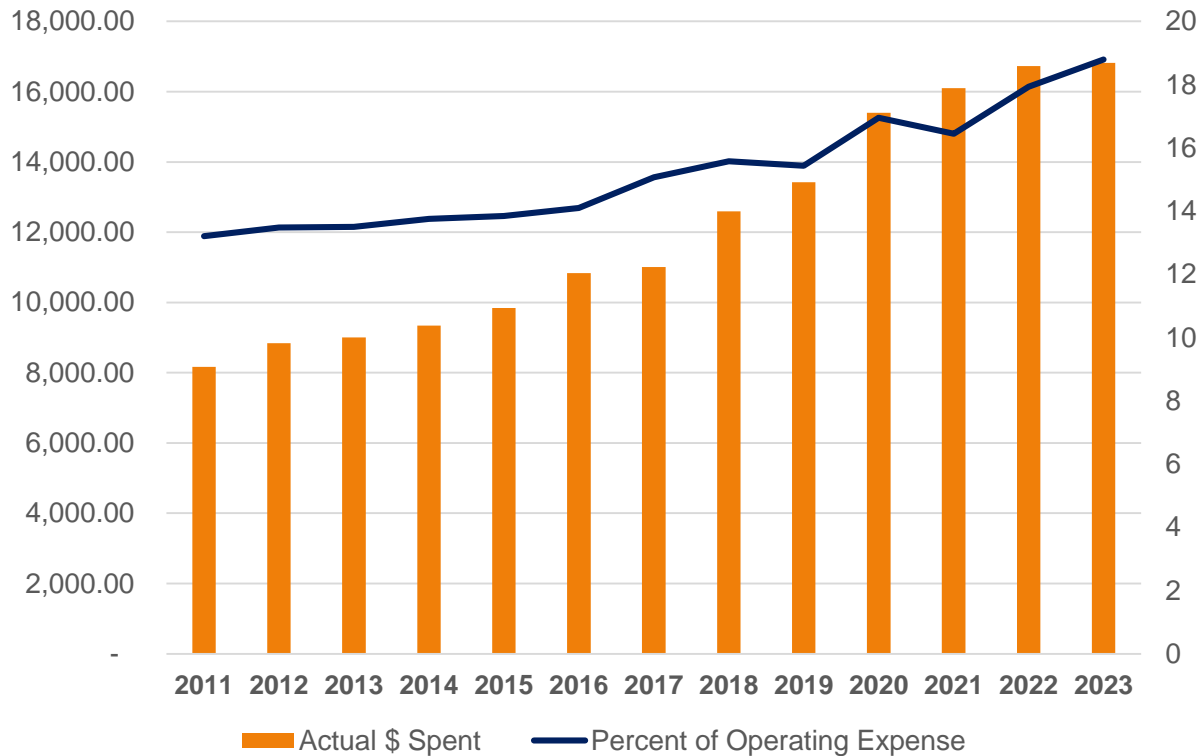
In 2023, the West Shore S.D. paid Cyber/ Charter Schools **\$30,088.64** per Special Education Student. The actual cost the Cyber/Charter Schools spent, was much lower.

School District	Amount Spent Per Special Education Student
Camp Hill	\$28,301.80
Big Spring	\$21,750.30
Carlisle Area	\$19,719.82
Mechanicsburg Area	\$19,564.71
Cumberland Valley	\$19,524.06
West Shore	\$16,822.04
East Pennsboro Area	\$16,670.68
Northern York County	\$16,423.19

Cyber/Charter School	Amount Spent Per Special Education Student	Surplus Per Student
Agora Cyber	\$20,629.09	\$9,459.55
PA Cyber	\$15,538.54	\$14,550.10
PA Leadership	\$14,012.04	\$16,076.60
Insight PA Cyber	\$12,796.66	\$17,291.98
PA Distance Learning	\$12,735.17	\$17,353.47
Reach Cyber	\$12,146.75	\$17,941.89
CCA	\$10,427.16	\$19,661.48
21st Century Cyber	\$9,949.11	\$20,139.53
Infinity Cyber	\$9,026.00	\$21,062.64
Achievement Cyber	\$7,929.32	\$22,159.32
PA Virtual	\$3,135.54	\$26,953.10



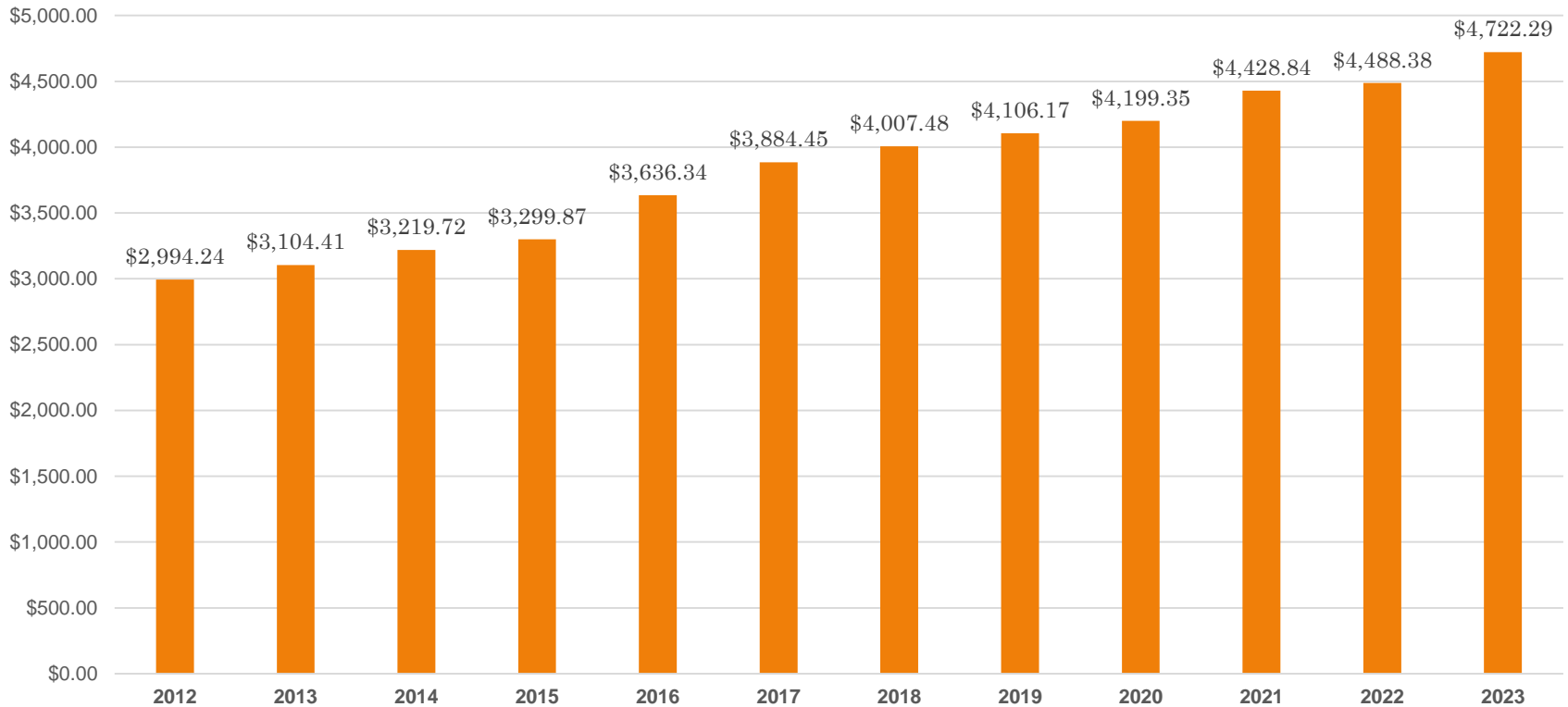
# Historical Review: Special Education Cost Per Student



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
2023	\$16,822.04	18.79

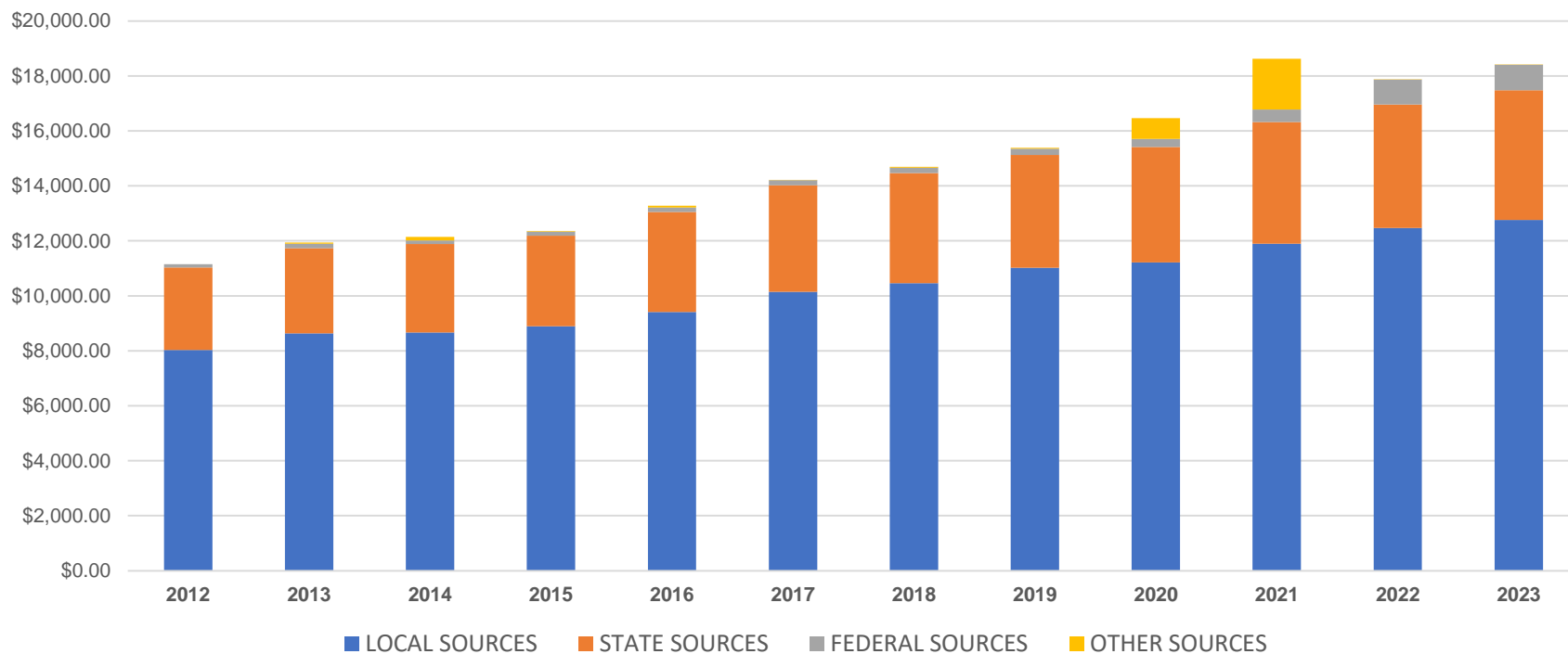


# State Revenue Received Per Student





# Per Student Revenue by Source





# Local Effort Debt Service Requirements

11	12	13	14	15	16	17	18	19	20
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 G.O. Note Series of 2021	G.O. Bonds Series of 2022	G.O. Bonds Series of 2023	G.O. Bonds Series of 2024	Total Local Effort
6/30/2025	1,743,073	1,161,650	357,850	2,489,375	1,418,468	433,978	459,994	383,878	8,448,266
6/30/2026	1,739,361	1,165,025	357,750	2,489,125	1,415,637	433,778	459,794	430,094	8,490,563
6/30/2027	1,743,213	1,163,275	357,650	2,488,875	1,417,689	433,578	459,594	429,844	8,493,716
6/30/2028	1,737,645	1,166,800	357,550	2,488,625	1,414,623	433,378	459,394	429,594	8,487,607
6/30/2029	1,735,040	1,165,600	357,450	2,512,750	1,396,533	433,178	459,194	429,344	8,489,088
6/30/2030		1,778,250	641,500	4,368,625		677,978	663,719	429,094	8,559,165
6/30/2031		1,778,875	639,500	4,369,375		677,578	662,719	428,869	8,556,915
6/30/2032		1,777,750	642,000	4,370,000		676,778	666,094	428,669	8,561,290
6/30/2033		1,779,750	639,000	4,370,250		675,578	663,844	428,469	8,556,890
6/30/2034		1,779,750	640,500	4,367,000		678,878	656,219	428,269	8,550,615
6/30/2035		1,777,750	641,400	4,366,100		676,678	658,094	428,069	8,548,090
6/30/2036	Series A of 2017 Final PlanCon eligible borrowing	1,778,625	641,700	4,366,300		678,978	654,344	427,869	8,547,815
6/30/2037		1,777,250	641,400	4,367,400		675,778	659,844	427,669	8,549,340
6/30/2038		1,778,500	640,500	4,364,300		681,978	654,594	427,469	8,547,340
6/30/2039		1,782,125	639,000	4,361,900		682,293	659,213	427,269	8,551,799
6/30/2040		1,783,000	636,900	4,364,900		681,526	658,603	427,069	8,551,998
6/30/2041		1,781,125	639,100	4,363,100		679,845	657,300	426,859	8,547,329
6/30/2042		1,781,375	635,600	4,366,300		682,420	655,303	426,641	8,547,639
6/30/2043		1,778,625	641,300	4,364,300		679,251	662,381	426,422	8,552,279
6/30/2044		1,782,625	636,200	4,366,900		679,884	658,534	426,203	8,550,346
6/30/2045		1,783,125	635,400	4,368,800		679,191	658,606	425,984	8,551,107
6/30/2046		1,780,125	638,700	4,369,800		677,609	662,350	425,766	8,554,349
6/30/2047		1,778,500	641,000	4,364,800		680,025	664,906	425,547	8,554,778
6/30/2048		1,778,000	642,300	4,368,500		676,440	656,513	425,328	8,547,081
6/30/2049		1,778,375	642,600	4,365,600		676,713	666,931	425,109	8,555,328
6/30/2050						783,250	504,844	2,615,891	3,903,984
6/30/2051						785,963	505,606	2,615,484	3,907,053
6/30/2052						782,213	510,300	2,615,594	3,908,106
6/30/2053							1,289,925	2,616,000	3,905,925
6/30/2054									
6/30/2055									
<b>TOTAL</b>	8,698,332	41,415,850	14,583,850	99,803,000	7,062,949	18,094,706	18,308,753	21,108,362	229,075,803



# Index & Millage Comparison by School District

## School District Adjusted Index

For 2025-26 Fiscal Year  
Base Index is 4.0%

## Real Estate Millage Rates by School District

School District	County	2024-25 MV/PI Aid Ratio	2025-26 Adjusted Index	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17
West Shore	Cumberland	0.4442	4.8%	14.3078	13.5621	13.0569	12.7512	12.3200	11.9487	11.6457	11.2014	10.9162
Camp Hill	Cumberland	0.3747	4.0%	19.6685	18.6786	18.4026	17.9538	17.3467	16.8415	16.3988	15.9367	15.4876
Carlisle Area	Cumberland	0.5630	5.3%	16.8633	16.3722	15.9729	15.6598	15.3528	14.9057	14.4716	14.0365	13.6409
Cumberland Valley	Cumberland	0.3819	4.0%	11.9370	11.3370	10.8910	10.5330	10.2270	9.9680	9.7440	9.5160	9.2840
East Pennsboro Area	Cumberland	0.5161	5.1%	14.8067	14.2716	13.6180	13.0691	12.7753	12.3792	12.3792	12.1963	11.8411
Mechanicsburg Area	Cumberland	0.5009	5.0%	16.3145	15.7022	15.2080	14.6654	14.1558	13.7302	13.3693	13.0560	12.8000
West Shore	York	0.4442	4.8%	17.3022	16.1427	15.4638	15.3858	14.9648	14.6918	14.4040	14.2244	13.8249
Central York	York	0.5216	5.1%	22.7448	21.8700	20.7900	20.3300	20.3300	20.3300	19.9300	19.5300	18.9200
Dover Area	York	0.6415	5.6%	24.3070	24.3070	24.3070	23.7150	22.9130	22.6430	22.3730	21.9340	21.9340
Eastern York	York	0.5629	5.3%	26.4300	25.1800	25.1800	24.6900	24.6900	24.6900	23.9800	23.2600	22.4300
Northeastern	York	0.6204	5.5%	27.4600	26.9100	26.9100	26.6900	26.4700	26.4700	26.2500	26.0900	26.0900
Northern York County	York	0.5252	5.1%	20.1337	19.8362	19.2959	18.7339	18.0481	17.4716	16.9793	16.4848	16.4848





# Possible Millage Rate Increase

- Based upon adjusted index of 4.8%, the 2024-2025 revenue neutral millage rate of 14.3143 and 17.3725 could be increased by .6800 & .8253.
- The 2025-2026 real estate tax millage rate could be 14.9943 & 18.1978.

Current Assessment*	Millage Rate	Tax Collection at 97% Rate
3,199,815,400	14.3143	\$44,429,024
2,215,101,620	17.3725	\$37,327,397
3,199,815,400	14.9943	\$46,539,622
2,215,101,620	18.1978	\$39,100,677
Possible Additional Tax Revenue if Millage Raised to Index.		\$3,883,878

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



# 2025-2026 Local Revenue Analysis

Function	Description	2025-26 Budget	% of Total Local Revenue
6111	Current RE	79,852,464	72.26%
6112	Interim RE	450,000	0.41%
6113	Public Utility RE	84,000	0.08%
6114	Payment in Lieu of Taxes	15,000	0.01%
6151	511 EIT	22,250,000	20.13%
6153	RE Transfer	2,200,000	1.99%
6411	Delinquent RE	1,500,000	1.36%
6510	Interest	1,000,000	0.90%
6710	Athletic Revenue	87,500	0.08%
6740	Fees	87,500	0.08%
6821	State Rev Rec'd Other LEA	230,000	0.21%
6832	Fed IDEA	1,600,000	1.45%
6910	Rentals	210,000	0.19%
6920	Donations	85,000	0.08%
6942	Summer School Tuition	5,000	0.00%
6944	Receipt Other LEA	300,000	0.27%
6990	Misc Revenue	550,000	0.50%
6992	Advertising	-	0.00%
<b>Total</b>		<b>110,506,464</b>	<b>100.00%</b>



# 2025-2026 State Revenue Analysis

Function	Description	2025-26 Budget	% of Total State Revenue
7110	Basic Education Subsidy	18,134,961	38.83%
7140	Charter School Subsidy	774,891	1.66%
7160	Section 1305	250,000	0.54%
7250	Migratory Children	-	0.00%
7271	Special Education	5,577,623	11.94%
7310	Transportation	2,000,000	4.28%
7320	Rental Sinking Fund	126,212	0.27%
7330	Health Services	170,000	0.36%
7340	State Prop. Tax Red.	1,963,138	4.20%
7360	Safe Schools	-	0.00%
7505	Ready to Learn Grant	3,734,816	8.00%
7506	PA Smart	-	0.00%
7810	FICA - State Share	2,539,595	5.44%
7820	Retirement	11,428,492	24.47%
<b>Total</b>		<b>46,699,728</b>	<b>100.00%</b>



# 2025-2026 Federal Revenue Analysis

Function	Description	2025-26 Budget	% of Total Federal Revenue
8514	Title I	1,308,260	48.09%
8515	Title II	212,274	7.80%
8516	Title III	58,367	2.15%
8517	Title IV	99,769	3.67%
8690	Other Restricted Fed Grant	192,000	7.06%
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	850,000	31.24%
<b>Total</b>		<b>2,720,670</b>	<b>100.00%</b>



# 2025-2026 Other Revenue Analysis

Function Description		2025-26 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%



# 2025-2026 Revenue Analysis Summary

Account	Description	2025-26 Budget	% of Total Revenue
6000	Local Sources	110,506,464	69.08%
7000	State Sources	46,699,728	29.19%
8000	Federal Sources	2,720,670	1.70%
9000	Other Sources	35,000	0.02%
<b>Total</b>		<b>159,961,862</b>	<b>100.00%</b>



# Current Projections

## 2025-2026 Expenditures

Preliminary Expenses	<b>\$166,718,670</b>
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## 2025-2026 Revenues

Preliminary Revenues	<b>\$159,961,862</b>
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Preliminary Proposed Deficit	<b>\$6,756,808</b>
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## 2024-2025 Capital Reserve Fund

Balance as of June 30, 2024	\$24,667,915
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2024-2025 Est. Expenditures	<b>(\$3,081,225)</b>
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Transfer from General Fund	\$2,000,000
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June 30, 2025 Estimated Balance Based on Current Info.	<b>\$23,586,690</b>
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## 2024-2025 General Fund

Balance as of June 30, 2024	\$23,812,671
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2024-2025 Budget Deficit	<b>(\$3,009,922)</b>
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2024-2025 Additional State Revenue	\$3,434,456
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Transfer to Capital Reserve	<b>(\$2,000,000)</b>
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Non-spend, Committed, Assigned	<b>(\$9,738,236)</b>
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June 30, 2025 Estimated Balance Based on Current Info.	<b>\$12,498,969</b>
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