



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

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- **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

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%
Total	170,425,529	164,931,518	(5,494,011)	175,765,701	10,834,183	6.57%

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

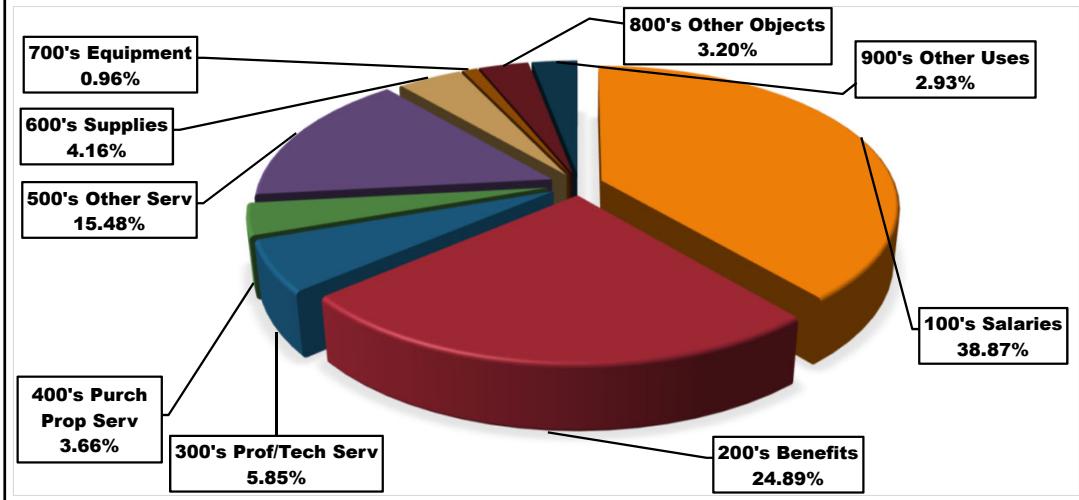
200: Increased \$1.4M

- 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 Instruction	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%
Total		170,425,529	164,931,518	(5,494,011)	175,765,701	10,834,183	6.57%

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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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!
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5200	Fund Transfers	2,725,000	1,225,000	(1,500,000)	1,225,000	-	0.00%
Total		170,425,529	164,931,518	(5,494,011)	175,765,701	10,834,183	6.57%

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



2026-2027 Expenditure Analysis by Function

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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%
Total		170,425,529	164,931,518	(5,494,011)	175,765,701	10,834,183	6.57%

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



2026-2027 Expenditure Analysis by Function

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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%
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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%
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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%
Total		170,425,529	164,931,518	(5,494,011)	175,765,701	10,834,183	6.57%

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



2026-2027 Expenditure Analysis by Function

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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	11.34%
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%
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5200	Fund Transfers	2,725,000	1,225,000	(1,500,000)	1,225,000	-	0.00%
Total		170,425,529	164,931,518	(5,494,011)	175,765,701	10,834,183	6.57%

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



2026-2027 Expenditure Analysis by Function

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Total		170,425,529	164,931,518	(5,494,011)	175,765,701	10,834,183	6.57%

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



2026-2027 Expenditure Analysis by Function

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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!
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%
Total		170,425,529	164,931,518	(5,494,011)	175,765,701	10,834,183	6.57%

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

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Function	Description	2024-25 Actual	2025-26 Budget	Change	2026-27 Budget	Change	% Change
1100	Regular Instruction	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%
Total		170,425,529	164,931,518	(5,494,011)	175,765,701	10,834,183	6.57%

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

4600: Building Improvements – Increased \$523K

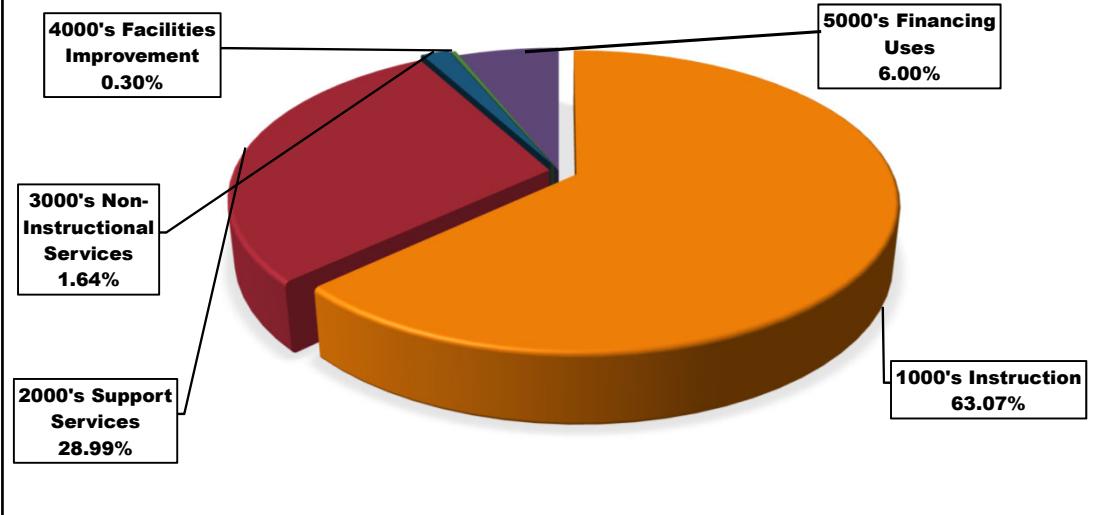
700: WHES - chiller refurbishment, RLHS - baseball dugout roof replacement, softball batting cage replacement, indoor gym scoreboards, convert message board to LED, RSES – acoustic sound panels, HSES – main entrance carpet replacement, PA/bell system replacement, RMES – carpet replacements, CCHS – convert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

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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

Possible Additional Tax Revenue if Millage Raised to Index. **\$3,575,151**

*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	-	-	-	-
Total	97,012,879	101,602,511	106,813,685	114,063,862	112,926,816	114,581,111	1,654,295	

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%
Total		34,916,342	37,615,049	39,725,132	45,553,853	46,827,940	48,330,266	1,502,326	

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

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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
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%
Total	7,086,311	7,390,505	6,954,207	3,672,403	2,528,670	2,233,029	(295,641)	

Federal Revenue – 1.35% of Total Revenue

8000: Federal Revenue – Decreased \$296K

Title Grant changes/elimination



2026-2027 Other Revenue Analysis

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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!
Total		36,126	2,993	1,707,277	1,408,919	35,000	35,000	-	-

Other Revenue – 0.02% of Total Revenue



2026-2027 Revenue Analysis Summary

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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%



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Current Projections

2026-2027 Expenditures

Preliminary Expenses	\$175,765,701
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2026-2027 Revenues

Preliminary Revenues	\$165,179,406
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Preliminary Proposed Deficit \$10,586,295

2025-2026 Capital Reserve Fund

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

2025-2026 General Fund

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