



WEST SHORE
SCHOOL DISTRICT

2025-2026 Preliminary Budget Projections

Presented December 12, 2024





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

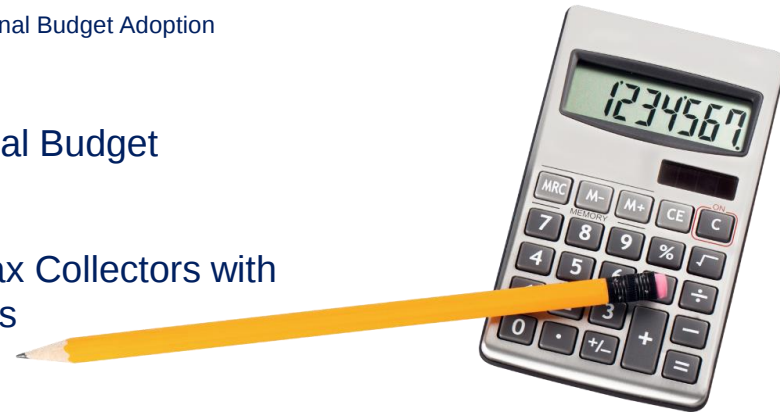
- At Least 10 Days Prior to Final Budget Adoption

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



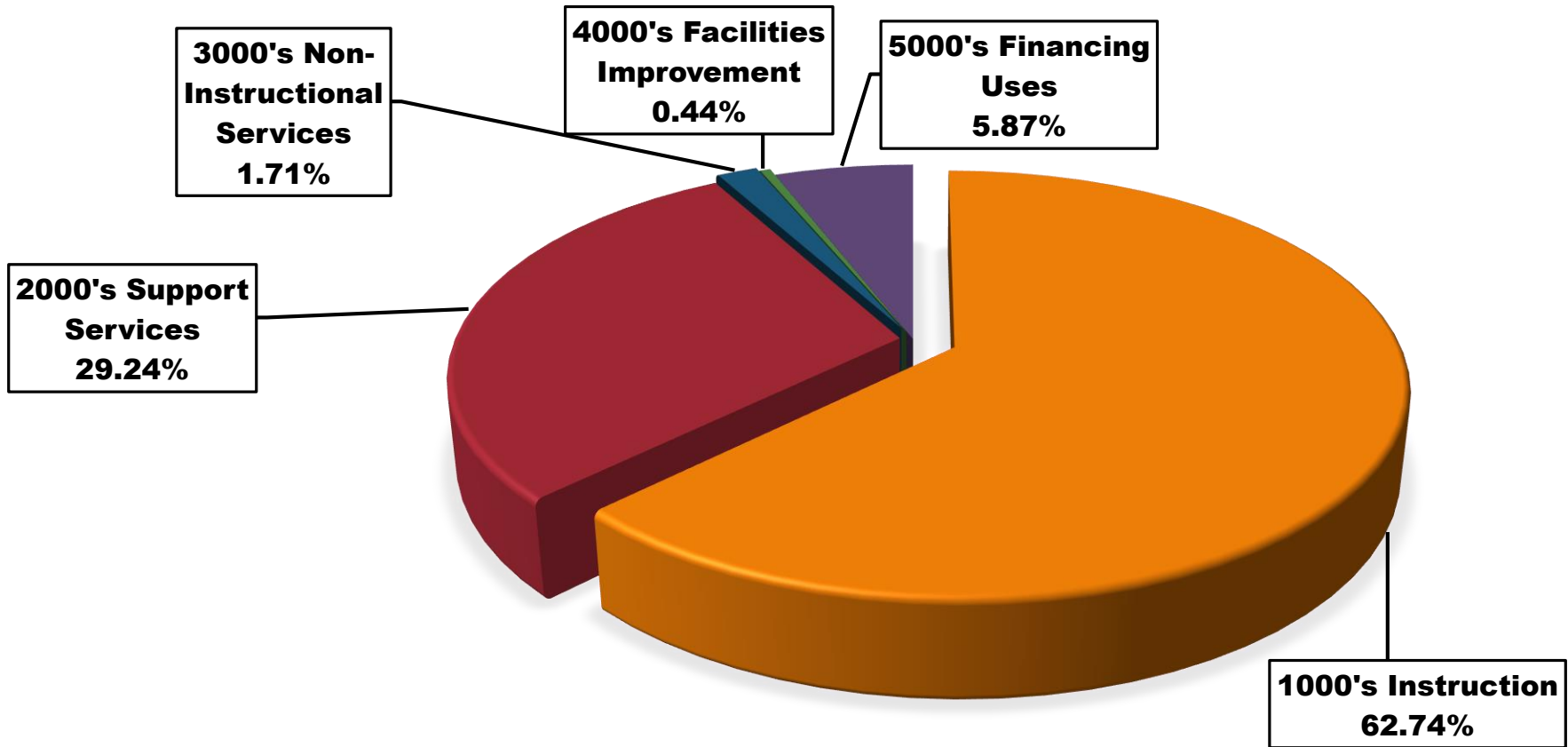


2025-2026 Expenditure Analysis by Function

Function	Description	2023-24 Actual	2024-25 Budget	Change	2025-26 Budget	Change	% Change
1100	Regular Instrucion	65,571,743	67,325,130	1,753,387	71,260,982	3,935,852	5.85%
1200	Special Programs	27,268,905	29,510,169	2,241,264	31,715,552	2,205,383	7.47%
1300	Vocational Education	1,745,539	1,893,872	148,333	1,981,569	87,697	4.63%
1400	Other Instruction	254,798	222,898	(31,900)	229,691	6,793	3.05%
1500	Federal Non-Public	60,380	54,292	(6,088)	58,819	4,527	8.34%
1700	Community College	492,009	504,310	12,301	516,917	12,607	2.50%
2100	Pupil Personnel	5,586,487	5,999,505	413,018	6,359,108	359,603	5.99%
2200	Instructional Staff	1,991,450	1,835,042	(156,408)	1,919,768	84,726	4.62%
2300	Administration	8,626,460	8,986,563	360,103	9,424,888	438,325	4.88%
2400	Pupil Health	2,930,594	2,807,889	(122,705)	3,469,750	661,861	23.57%
2500	Business	1,363,099	1,488,756	125,657	1,515,048	26,292	1.77%
2600	Operations & Maintenance	13,549,835	13,122,464	(427,371)	15,206,886	2,084,422	15.88%
2700	Student Transportation	6,675,751	6,559,097	(116,654)	7,266,627	707,530	10.79%
2800	Central	4,519,969	4,239,482	(280,487)	4,053,150	(186,332)	-4.40%
2900	Other Support Services	88,613	90,000	1,387	90,000	-	0.00%
3200	Student Activities	2,327,529	2,825,951	498,422	2,812,998	(12,953)	-0.46%
3300	Community Service	93,490	93,194	(296)	75,000	(18,194)	-19.52%
4200	Site Improvement	-	-	-	-	-	0.00%
4600	Building Improvement	370,088	152,150	(217,938)	735,610	583,460	383.48%
5100	Debt Service	8,399,428	8,357,940	(41,488)	9,176,840	818,900	9.80%
5200	Fund Transfers	6,865,619	725,000	(6,140,619)	725,000	-	0.00%
Total		158,781,786	156,793,704	(1,988,082)	168,594,203	11,800,499	7.53%



2025-2026 Expenditure Analysis by Function



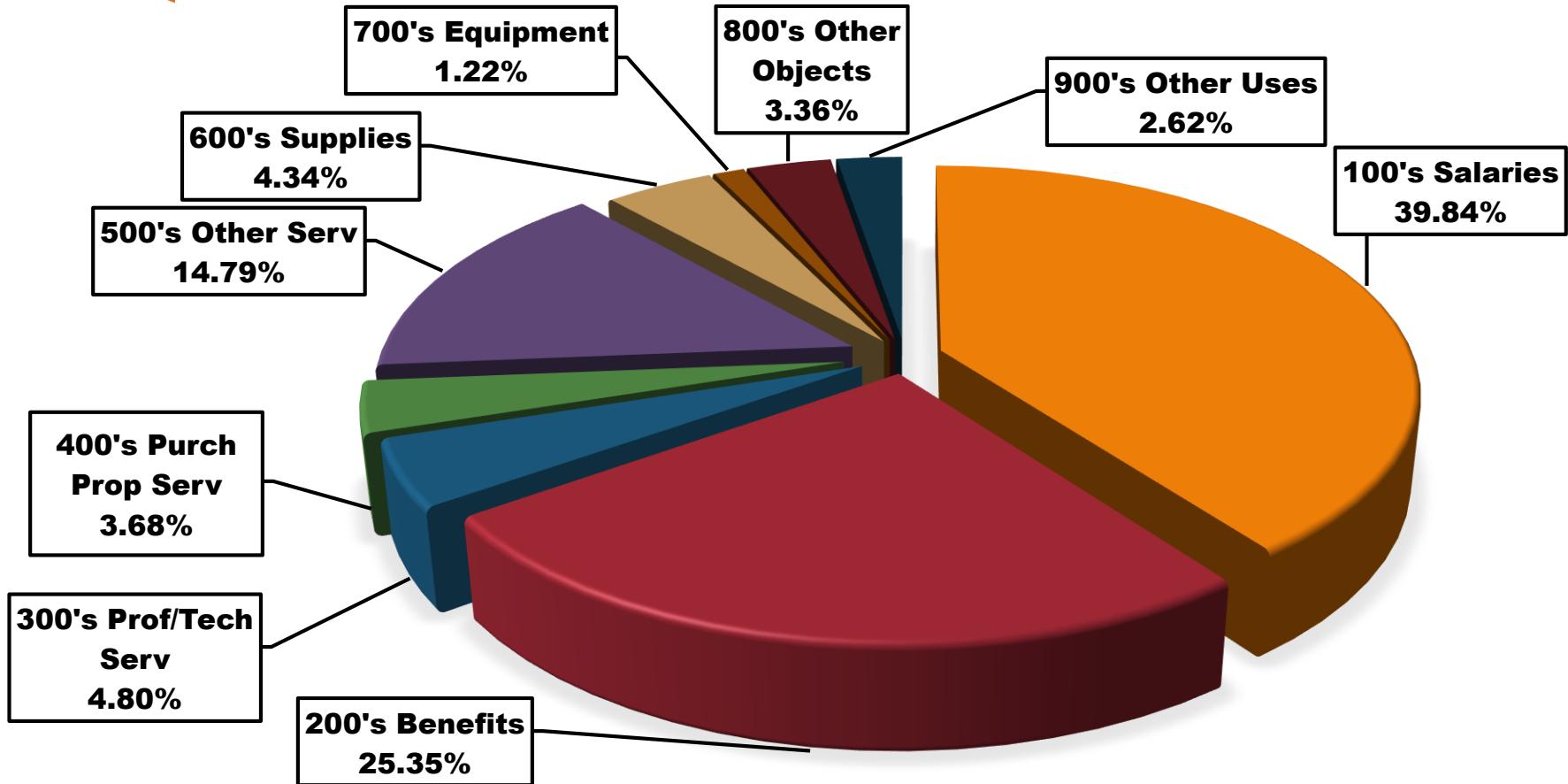


2025-2026 Expenditure Analysis by Object

Object	Description	2023-24 Actual	2024-25 Budget	Change	2025-26 Budget	Change	% Change
100	Salaries	60,254,412	63,980,846	3,726,434	67,175,845	3,194,999	4.99%
200	Benefits	38,443,033	41,098,445	2,655,412	42,744,734	1,646,289	4.01%
300	Prof/Tech Services	7,435,066	7,101,372	(333,694)	8,086,815	985,443	13.88%
400	Purch. Property Services	5,425,504	5,464,253	38,749	6,201,838	737,585	13.50%
500	Other Services	23,354,814	21,828,187	(1,526,627)	24,932,086	3,103,899	14.22%
600	Supplies	5,367,393	6,719,589	1,352,196	7,322,569	602,980	8.97%
700	Equipment	3,094,824	1,345,615	(1,749,209)	2,048,772	703,157	52.26%
800	Other Objects	5,195,463	5,330,584	135,121	5,660,219	329,635	6.18%
900	Other Uses	10,211,277	3,924,813	(6,286,464)	4,421,325	496,512	12.65%
Total		158,781,786	156,793,704	(1,988,082)	168,594,203	11,800,499	7.53%



2025-2026 Expenditure Analysis by Object





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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Change	% Change
6111	Current RE	66,388,552	69,323,412	70,195,870	74,227,808	79,490,208	79,852,464	362,256	0.46%
6112	Interim RE	92,113	87,931	915,974	457,214	400,000	450,000	50,000	12.50%
6113	Public Utility RE	81,897	86,048	86,353	83,514	86,000	84,000	(2,000)	-2.33%
6114	Payment in Lieu of Taxes	20,956	15,401	11,400	18,748	15,000	15,000	-	0.00%
6151	511 EIT	18,176,293	20,020,825	21,549,035	21,740,673	22,000,000	22,250,000	250,000	1.14%
6153	RE Transfer	2,007,909	2,566,028	2,113,365	2,244,112	2,050,000	2,200,000	150,000	7.32%
6411	Delinquent RE	2,136,646	1,442,144	1,917,954	1,451,294	1,900,000	1,500,000	(400,000)	-21.05%
6420	Delinquent Per Capita	33,480	9,730	6,143	3,918	-	-	-	-
6510	Interest	26,471	22,860	1,449,380	3,069,683	1,000,000	1,000,000	-	0.00%
6710	Athletic Revenue	-	89,765	93,387	101,645	87,500	87,500	-	0.00%
6740	Fees	92,590	98,351	83,175	86,885	87,500	87,500	-	0.00%
6821	State Rev Rec'd Other LEA	179,113	208,196	223,497	296,985	200,000	230,000	30,000	15.00%
6832	Fed IDEA	1,407,696	1,652,172	1,423,297	1,610,337	1,425,000	1,600,000	175,000	12.28%
6839	Other Federal Passthru	122,400	-	-	-	-	-	-	-
6910	Rentals	131,186	219,968	232,682	223,140	200,000	210,000	10,000	5.00%
6920	Donations	59,370	109,039	92,209	82,668	85,000	85,000	-	0.00%
6942	Summer School Tuition	1,290	11,355	4,670	3,875	5,000	5,000	-	0.00%
6944	Receipt Other LEA	507,637	529,384	275,107	289,392	500,000	300,000	(200,000)	-40.00%
6990	Misc Revenue	249,378	514,663	460,636	577,780	400,000	550,000	150,000	37.50%
6991	Refund Prior Year Exp	529,752	5,607	468,377	244,014	-	-	-	-
Total		92,244,731	97,012,879	101,602,511	106,813,685	109,931,208	110,506,464	575,256	



2025-2026 State Revenue Analysis

Function	Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Change	% Change
7110	Basic Education Subsidy	14,220,054	14,555,194	15,848,307	17,252,349	17,750,225	17,936,709	186,484	1.05%
7112	BEF-Social Security	1,906,683	1,901,419	1,935,714	-	-	-	-	0.00%
7140	Charter School Subsidy	-	-	-	-	-	774,891	774,891	#DIV/0!
7160	Section 1305	258,079	213,354	283,910	104,419	250,000	250,000	-	0.00%
7250	Migratory Children	-	120	-	-	-	-	-	0.00%
7271	Special Education	4,209,576	4,327,451	4,754,077	4,970,293	5,041,814	5,322,016	280,202	5.56%
7291	Dual Enrollment Grant	-	-	-	72,119	-	-	-	0.00%
7310	Transportation	1,852,604	1,802,589	1,773,220	2,055,908	1,800,000	2,000,000	200,000	11.11%
7320	Rental Sinking Fund	108,472	143,082	125,214	127,730	126,481	126,212	(269)	-0.21%
7330	Health Services	163,922	147,335	158,751	160,594	160,000	170,000	10,000	6.25%
7340	State Prop. Tax Red.	1,295,091	1,285,530	1,625,291	1,639,297	1,963,138	1,963,138	-	0.00%
7360	Safe Schools	-	-	110,361	313,693	45,000	-	(45,000)	-100.00%
7505	Ready to Learn Grant	824,007	810,789	810,789	810,789	810,789	3,003,668	2,192,879	270.46%
7506	PA Smart	21,389	13,611	-	34,908	-	-	-	0.00%
7810	FICA - State Share	-	-	-	2,004,481	2,419,765	2,539,595	119,830	4.95%
7820	Retirement	9,280,813	9,715,868	10,189,415	10,178,552	10,726,624	11,428,492	701,868	6.54%
Total		34,140,691	34,916,342	37,615,049	39,725,132	41,093,836	45,514,721	4,420,885	



2025-2026 Federal Revenue Analysis

Function	Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Change	% Change
8514	Title I	1,231,675	1,058,384	1,154,415	1,240,771	1,322,417	1,308,260	(14,157)	-1.07%
8515	Title II	218,182	214,550	197,571	226,992	205,836	212,274	6,438	3.13%
8516	Title III	44,237	77,091	35,849	41,908	60,464	58,367	(2,097)	-3.47%
8517	Title IV	57,899	138,980	97,900	87,325	93,021	99,769	6,748	7.25%
8690	Other Restricted Fed Grant	-	-	-	5,200	192,000	192,000	-	0.00%
8741	Esser Cares Act	1,234,921	-	-	-	-	-	-	#DIV/0!
8742	Covid Funding	36,360	13,780	-	-	-	-	-	#DIV/0!
8743	ESSER II	41,626	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	-	-	-	-
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	-	-	-	-
8810	Medical Access	353,776	515,691	917,676	1,150,265	850,000	850,000	-	0.00%
Total		3,218,676	7,086,311	7,390,505	6,954,207	2,723,738	2,720,670	(3,068)	



2025-2026 Other Revenue Analysis

Function Description		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change	% Change
9200	Extended Terms Proceeds	-	-	-	1,373,326	-	-	-	-
9330	Capital Projects Transfer	-	-	-	-	-	-	-	-
9400	Sale of Fixed Assets	13,930	36,126	2,993	-	35,000	35,000	-	-
9990	Insurance Recoveries	-	-	-	333,951	-	-	-	#DIV/0!
Total		13,930	36,126	2,993	1,707,277	35,000	35,000	-	-



2025-2026 Revenue Analysis Summary

Account	Description	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Change	Percent Inc./Dec.
6000	Local Sources	106,813,685	109,931,208	110,506,464	575,256	0.52%
7000	State Sources	39,725,132	41,093,836	45,514,721	4,420,885	10.76%
8000	Federal Sources	6,954,207	2,723,738	2,720,670	-3,068	-0.11%
9000	Other Sources	1,707,277	35,000	35,000	0	0.00%
Total		155,200,301	153,783,782	158,776,855	4,993,073	



Current Projections

2025-2026 Expenditures

Preliminary Expenses	\$168,594,203
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2025-2026 Revenues

Preliminary Revenues	\$158,776,855
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Preliminary Proposed Deficit	\$9,817,348
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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	(\$3,081,225)
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Transfer from General Fund	\$2,000,000
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June 30, 2025 Estimated Balance Based on Current Info.	\$23,586,690
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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	(\$3,009,922)
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2024-2025 Additional State Revenue	\$3,434,456
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Transfer to Capital Reserve	(\$2,000,000)
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Non-spend, Committed, Assigned	(\$9,738,236)
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June 30, 2025 Estimated Balance Based on Current Info.	\$12,498,969
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