



WEST SHORE  
SCHOOL DISTRICT

# 2026-2027 Budget Projections

*Presented April 9, 2026*





# Summary of Budget Revisions As of April 9, 2026

<b>Revenues</b>		<b>Difference</b>
January 8, 2026	\$165,179,406	(\$10,586,295)
March 2026	\$165,179,406	(\$10,586,295)
Title Grant Changes	\$267,443	
Assessed Values Update	\$214,014	
Basic Ed Subsidy	\$139,856	
Special Ed Subsidy	\$237,119	
RTL Block Grant	\$1,400,000	
April 2026	\$167,437,838	(\$7,436,399)
SS & PSERS Update	(\$507,103)	
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	<b>\$166,930,735</b>	<b>(\$5,785,548)</b>

<b>Expenditures</b>	
January 8, 2026	\$175,765,701
February & March 2026	\$175,765,701
Special Ed Reduction	(\$556,268)
Debt Service	\$500,000
Title Grant Changes	\$86,704
Safety & Security Reduction	(\$280,800)
Maint/Facilities Reductions	(\$641,100)
April 2026	\$174,874,237
Special Ed Reduction	(\$217,979)
Staffing Update	(\$1,899,975)
Technology Reduction	(\$40,000)
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	<b>\$172,716,283</b>



# 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



# Assessed Value Comparison

<b>Municipality</b>	<b>2025-2026 Assessed Value</b>	<b>2026-2027 Assessed Value</b>	<b>Inc./Dec. Assessed Value</b>
Fairview	1,453,345,994	1,456,364,323	3,018,329
Goldsboro	40,169,810	40,182,600	12,790
Lemoyne	538,661,600	538,091,500	(570,100)
Lewisberry	16,912,580	17,036,340	123,760
Lower Allen	1,921,052,800	1,939,678,500	18,625,700
Newberry	722,779,574	725,812,302	3,032,728
New Cumberland	521,758,700	521,053,500	(705,200)
Wormleysburg	223,805,700	223,819,600	13,900
<b>Total</b>	<b>5,438,486,758</b>	<b>5,462,038,665</b>	<b>23,551,907</b>

## County Totals

Cumberland	3,205,278,800	3,222,643,100	17,364,300
York	2,233,207,958	2,239,395,565	6,187,607
<b>Total Assessed</b>	<b>5,438,486,758</b>	<b>5,462,038,665</b>	<b>23,551,907</b>



# Possible Millage Rate Increase

- Based upon adjusted index of 4.2%, the 2025-2026 revenue neutral millage rate of 14.7661 and 18.1131 could be increased by .5825 & .7146.
- The 2026-2027 real estate tax millage rate could be 15.3486 & 18.8277.

Current Assessment*	Millage Rate	Tax Collection at 97% Rate
3,222,643,100	14.7661	\$46,158,294
2,239,395,565	18.1131	\$39,345,524
3,222,643,100	15.3486	\$47,979,168
2,239,395,565	18.8277	\$40,897,788
<b>Possible Additional Tax Revenue if Millage Raised to Index.</b>		<b>\$3,373,138</b>

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



# 2026-2027 Revenue Analysis Summary

Account	Description	2026-2027 Budget	2025-2026 Budget	2025-2026 Year-to-Date	Budget Change	Percent Inc./Dec.
6000	Local Sources	\$114,795,125	\$112,926,816	\$102,710,191	\$1,868,309	1.65%
7000	State Sources	\$49,600,138	\$46,827,940	\$29,077,840	\$2,772,198	5.92%
8000	Federal Sources	\$2,500,472	\$2,528,670	\$785,387	(\$28,198)	-1.12%
9000	Other Sources	\$35,000	\$35,000	\$23,490	\$0	0.00%
<b>Totals</b>		<b>\$166,930,735</b>	<b>\$162,318,426</b>	<b>\$132,596,908</b>	<b>\$4,612,309</b>	<b>2.84%</b>



# 2026-2027 Local Revenue Analysis

Function	Description	2026-2027 Budget	2025-2026 Budget	2025-2026 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
6111	Real Estate Taxes	\$83,299,125	\$82,182,816	\$82,062,894	\$1,116,309	1.34%	52.13%
6112	Interim Real Estate	\$450,000	\$450,000	\$467,220	\$0	0.00%	0.28%
6113	Public Utility	\$91,000	\$84,000	\$93,276	\$7,000	7.69%	0.06%
6114	Payment in Lieu	\$15,000	\$15,000	\$16,518	\$0	0.00%	0.01%
6120	Per Capita Section 679	\$0	\$0	\$0	\$0	0.00%	0.00%
6141	Per Capita Act 511	\$0	\$0	\$0	\$0	0.00%	0.00%
6151	Earned Income Tax	\$22,750,000	\$22,250,000	\$13,044,866	\$500,000	2.20%	14.24%
6153	Real Estate Transfer	\$2,200,000	\$2,200,000	\$1,833,833	\$0	0.00%	1.38%
6400	Delinquent Taxes	\$1,750,000	\$1,500,000	\$701,555	\$250,000	14.29%	1.10%
6500	Interest Earnings	\$1,000,000	\$1,000,000	\$1,542,678	\$0	0.00%	0.63%
6700	Activity Fees	\$175,000	\$175,000	\$171,139	\$0	0.00%	0.11%
6800	Pass Through Funds	\$1,800,000	\$1,830,000	\$889,756	(\$30,000)	-1.67%	1.13%
6900	Other Local Revenue	\$1,265,000	\$1,240,000	\$1,886,456	\$25,000	1.98%	0.79%
<b>Total</b>		<b>\$114,795,125</b>	<b>\$112,926,816</b>	<b>\$102,710,191</b>	<b>\$1,868,309</b>	<b>1.65%</b>	<b>71.85%</b>



# 2026-2027 State Revenue Analysis

Function	Description	2026-2027 Budget	2025-2026 Budget	2025-2026 Year-to-Date Budget Change	Percent Inc./Dec.	Percent to Total Budget	
7110	Basic Subsidy	\$18,329,035	\$18,134,961	\$10,585,428	\$194,074	1.07%	11.47%
7140	Charter School Subsidy	\$0	\$0	\$0	\$0	0.00%	0.00%
7112	BEF Social Security	\$0	\$0	\$0	\$0	0.00%	0.00%
7141	Transitional Grants	\$0	\$0	\$0	\$0	0.00%	0.00%
7160	Tuition Court Placed	\$200,000	\$250,000	\$0	\$0	0.00%	0.13%
7230	Alternative Ed	\$0	\$0	\$2,160	\$0	0.00%	0.00%
7250	Migratory Children	\$0	\$0	\$0	\$0	0.00%	0.00%
7271	Special Education	\$5,845,601	\$5,577,623	\$4,206,355	\$267,978	4.80%	3.66%
7290	Other	\$0	\$0	\$110,000	\$0	0.00%	0.00%
7310	Transportation	\$2,000,000	\$2,000,000	\$1,551,884	\$0	0.00%	1.25%
7320	Rental & Sinking Fund	\$126,492	\$126,212	\$131,003	\$280	0.22%	0.08%
7330	Medical	\$170,000	\$170,000	\$13,498	\$0	0.00%	0.11%
7340	State Property Tax Reduction	\$2,254,570	\$2,254,570	\$2,254,570	\$0	0.00%	1.41%
7360	Other State Grants	\$100,000	\$192,000	\$36,475	(\$92,000)	-47.92%	0.06%
7500	Extra Grants	\$6,596,426	\$4,509,707	\$5,329,883	\$2,086,719	46.27%	4.13%
7810	Social Security	\$2,555,634	\$2,519,730	\$830,962	\$35,904	1.42%	1.60%
7820	Retirement	\$11,422,380	\$11,093,137	\$4,025,622	\$329,243	2.97%	7.15%
<b>Total</b>		<b>\$50,107,241</b>	<b>\$46,827,940</b>	<b>\$29,077,840</b>	<b>\$3,329,301</b>	<b>6.03%</b>	<b>31.04%</b>



# 2026-2027 Federal Revenue Analysis

Function	Description	2026-2027 Budget	2025-2026 Budget	2025-2026 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
8514	Title I	\$1,308,260	\$1,308,260	\$654,657	\$0	0.00%	0.82%
8515	Title II	\$198,800	\$212,274	\$53,013	(\$13,474)	-6.35%	0.12%
8516	Title III	\$68,643	\$58,367	\$44,178	\$10,276	17.61%	0.04%
8517	Title IV	\$99,769	\$99,769	\$26,034	\$0	0.00%	0.06%
8749	Other Fed Grant	\$0	\$0	\$262	\$0	0.00%	0.00%
8810	Medical Access	\$825,000	\$850,000	\$7,243	(\$25,000)	-2.94%	0.52%
<b>Total</b>		<b>\$2,500,472</b>	<b>\$2,528,670</b>	<b>\$785,387</b>	<b>(\$28,198)</b>	<b>-1.12%</b>	<b>1.56%</b>



# Basic Education Subsidy History

Fiscal Year	Basic Ed. Subsidy	Subsidy Inc./Dec.	Subsidy % Inc./Dec.
2015-2016	\$12,787,306	\$382,467	-
2016-2017	\$13,289,628	\$502,322	3.93%
2017-2018	\$13,595,794	\$306,166	2.30%
2018-2019	\$13,855,673	\$259,879	1.91%
2019-2020	\$14,220,273	\$364,600	2.63%
2020-2021	\$14,244,253	\$23,980	0.17%
2021-2022	\$14,555,203	\$310,950	2.18%
2022-2023	\$15,847,891	\$1,292,688	8.88%
2023-2024	\$17,252,995	\$1,405,104	8.87%
2024-2025	\$17,936,681	\$683,686	3.96%
2025-2026	\$18,189,179	\$252,498	1.41%
<b>2026-2027 Proposed*</b>	\$18,329,035	\$139,856	0.77%
<b>2026-2027 Estimate*</b>	\$18,329,035	\$139,856	0.77%

\*State Budget not yet approved



# Special Education Subsidy History

Fiscal Year	Special Ed. Subsidy	Subsidy Inc./Dec.	Subsidy % Inc./Dec.
2015-2016	\$3,761,280	\$135,228	-
2016-2017	\$3,826,069	\$64,789	1.72%
2017-2018	\$3,883,910	\$57,841	1.51%
2018-2019	\$3,936,047	\$52,137	1.34%
2019-2020	\$4,078,709	\$142,662	3.62%
2020-2021	\$4,098,612	\$19,903	0.49%
2021-2022	\$4,226,902	\$128,290	3.13%
2022-2023	\$4,605,549	\$378,647	8.96%
2023-2024	\$4,819,616	\$214,067	4.65%
2024-2025	\$5,321,986	\$502,370	10.42%
2025-2026	\$5,608,482	\$286,496	5.38%
<b>2026-2027 Proposed*</b>	\$5,845,601	\$237,119	4.23%
<b>2026-2027 Estimate*</b>	\$5,845,601	\$237,119	4.23%

\*State Budget not yet approved



# Current Projections

## 2026-2027 Expenditures

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Preliminary Expenses **\$172,716,283**

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## 2026-2027 Revenues

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Preliminary Revenues **\$166,930,735**

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**Preliminary Proposed Deficit \$5,785,548**

## 2025-2026 Capital Reserve Fund

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Balance as of  
June 30, 2025 **\$24,917,882**

2025-2026 Est. Expenditures **(\$3,081,225)**

**June 30, 2026 Estimated  
Balance Based on Current Info. \$21,836,657**

## 2025-2026 General Fund

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Balance as of  
June 30, 2025 **\$18,086,179**

2025-2026 Budget Deficit **(\$2,613,092)**

2025-2026 Additional State Revenue **\$579,796**

Assigned Fund Balance **(\$1,168,457)**

Non-spend & Committed Fund Balance **(\$4,682,279)**

**June 30, 2026 Estimated  
Balance Based on Current Info. \$10,202,147**



# Proposed Tax Increase

- Increase York County tax rate by 4.20%, which equates to .7588 mills
- Increase Cumberland County tax rate by 3.95%, which equates to .5825 mills



# Tax Increase to Full Index - Millage Rate Increase

County	2026-2027 Mill Rate	2025-2026 Rebalanced Mill Rate	Millage Increase	Percent Increase	Tax on \$100,000 Property	Inc. on \$100,000 Property	Tax on \$175,000 Property	Inc. on \$175,000 Property
Cumberland	15.3486	14.7661	0.5825	3.95%	\$1,535	\$58.25	\$2,686	\$101.94
York	18.8277	18.0689	0.7588	4.20%	\$1,883	\$75.88	\$3,295	\$132.79
					Tax on \$350,000 Property	Inc. on \$350,000 Property	Tax on \$500,000 Property	Inc. on \$500,000 Property
					\$5,372	\$203.88	\$7,674	\$291.25
					\$6,590	\$265.58	\$9,414	\$379.40

\*Calculations based on Assessed Values of Property



# Projections Based on Recommended Tax Increase

## 2026-2027 Expenditures

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Preliminary Expenses **\$172,716,283**

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## 2026-2027 Revenues

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Preliminary Revenues **\$170,321,633**

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**Preliminary Proposed Deficit \$2,394,650**

## 2025-2026 Capital Reserve Fund

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Balance as of  
June 30, 2025 **\$24,917,882**

2025-2026 Est. Expenditures **(\$3,081,225)**

**June 30, 2026 Estimated  
Balance Based on Current Info. \$21,836,657**

## 2025-2026 General Fund

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Balance as of  
June 30, 2025 **\$18,086,179**

2025-2026 Budget Deficit **(\$2,613,092)**

2025-2026 Additional State Revenue **\$579,796**

Assigned Fund Balance **(\$1,168,457)**

Non-spend & Committed Fund Balance **(\$4,682,279)**

**June 30, 2026 Estimated  
Balance Based on Current Info. \$10,202,147**