



WEST SHORE  
SCHOOL DISTRICT

# 2026-2027 Budget Projections

*Presented March 19, 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

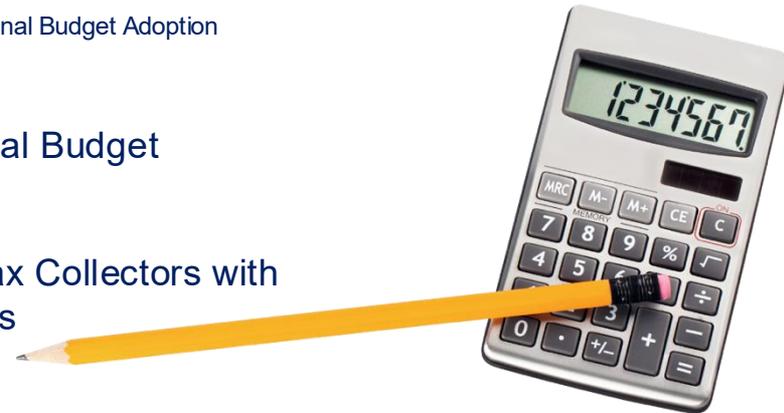
- At Least 10 Days Prior to Final Budget Adoption

### 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





# Summary of Budget Revisions

Revenue		Difference
January 8, 2026	165,179,406.00	(\$10,586,295.00)
March 2026	165,179,406.00	(\$10,586,295.00)
Title Grant Changes	267,443.00	
Basic Ed Subsidy	139,856.00	
Special Ed Subsidy	237,119.00	
RTL Block Grant	1,400,000.00	
	<b>167,223,824.00</b>	<b>(\$7,650,413.00)</b>
Expenditures		
January 8, 2026	175,765,701.00	
February & March 2026	175,765,701.00	
Special Ed Reduction	(556,268.00)	
Debt Service	500,000.00	
Title Grant Changes	86,704.00	
Safety & Security Reduction	(280,800.00)	
Maint/Facilities Reductions	(641,100.00)	
	<b>174,874,237.00</b>	

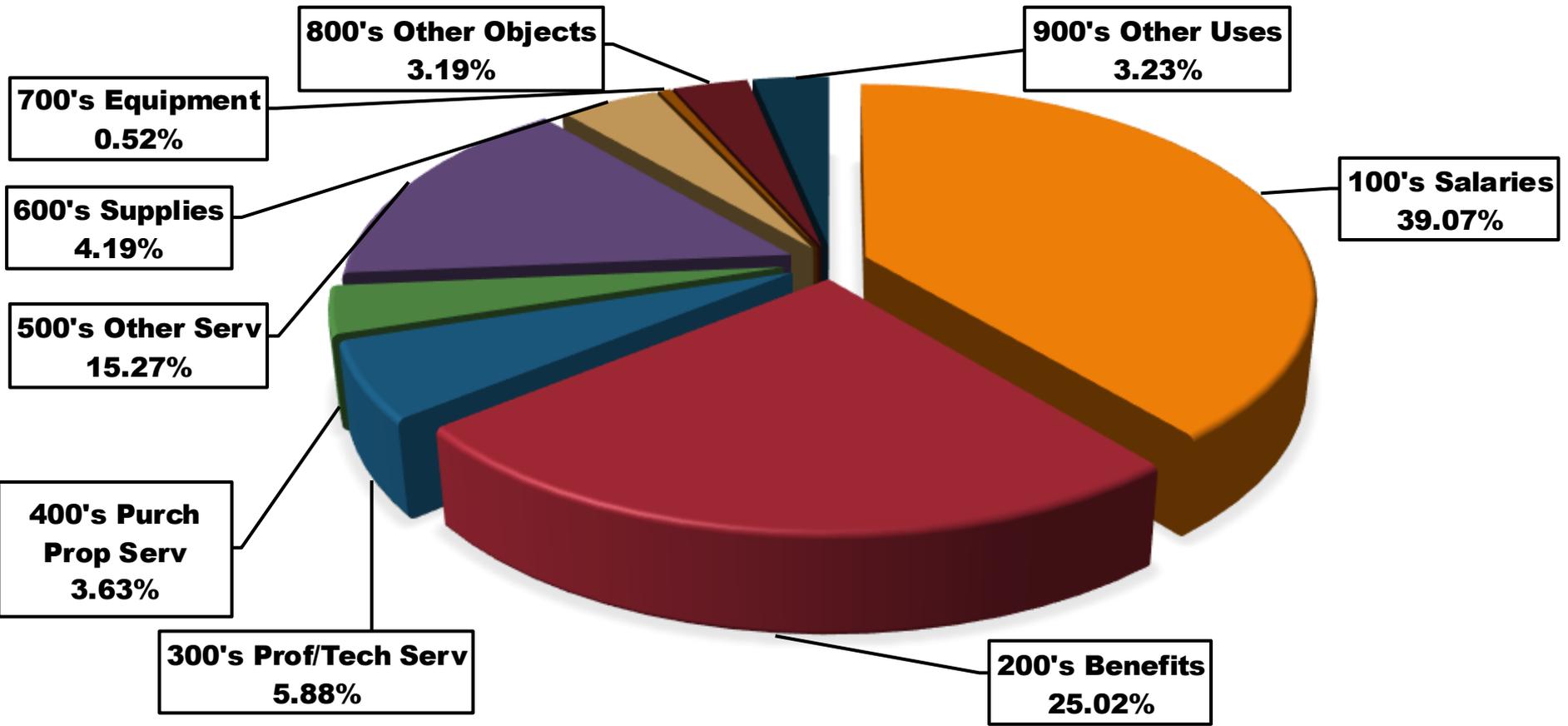


# 2026-2027 Expenditure Analysis by Object

Object	Description	2026-27 Budget	% of Total Expenditures
100	Salaries	68,328,841	39.07%
200	Benefits	43,750,159	25.02%
300	Prof/Tech Services	10,284,215	5.88%
400	Purch. Property Services	6,352,315	3.63%
500	Other Services	26,706,856	15.27%
600	Supplies	7,332,972	4.19%
700	Equipment	895,182	0.52%
800	Other Objects	5,578,433	3.19%
900	Other Uses	5,645,264	3.23%
<b>Total</b>		<b>174,874,237</b>	<b>100.00%</b>



# 2026-2027 Expenditure Analysis by Object





# Budget “Commonalities”

Object	Description	2024-25 Actual	2025-26 Budget	Change	2026-27 Budget	Change
100	Salaries	62,023,158	66,460,309	4,437,151	68,328,841	1,868,532
200	Benefits	40,862,654	42,360,919	1,498,265	43,750,159	1,389,240
<b>Total</b>		<b>102,885,812</b>	<b>108,821,228</b>	<b>5,935,416</b>	<b>112,079,000</b>	<b>3,257,772</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% for 6 months

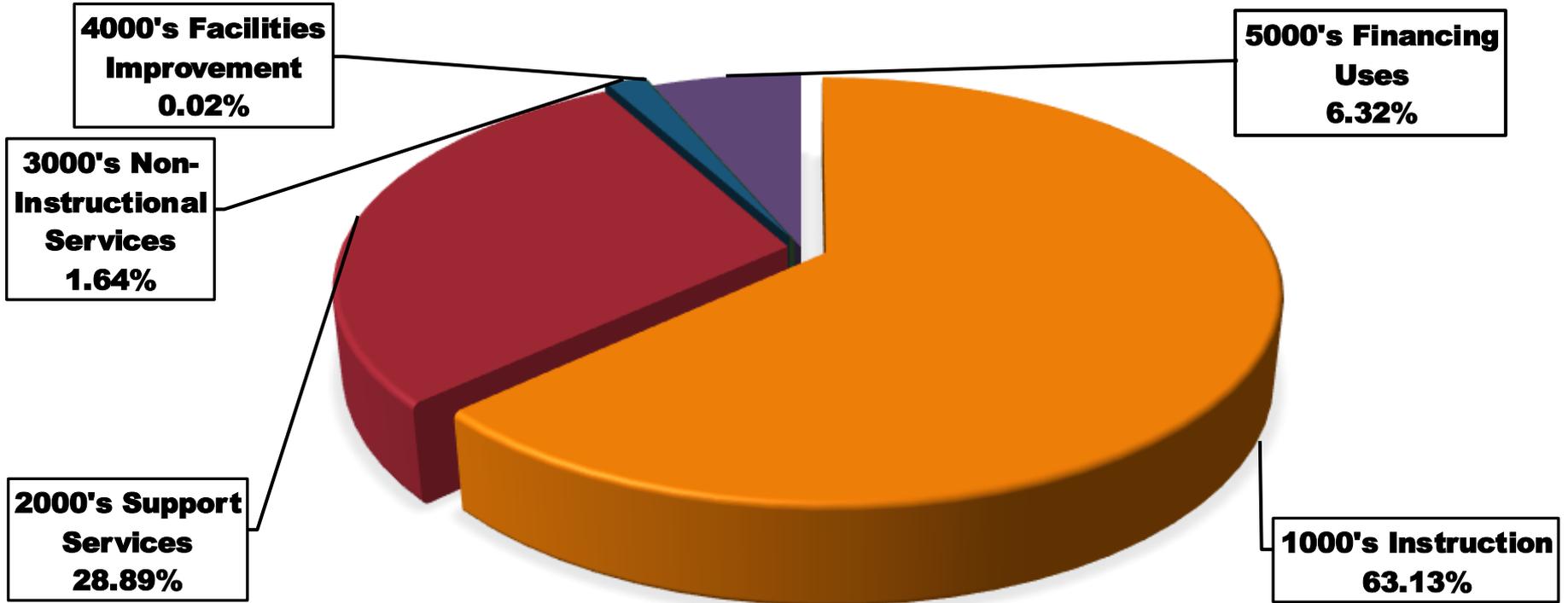


# 2026-2027 Expenditure Analysis by Function

Function	Description	2026-27 Budget	% of Total Expenditures
1100	Regular Instrucion	73,633,948	42.11%
1200	Special Programs	33,811,182	19.33%
1300	Vocational Education	2,089,117	1.19%
1400	Other Instruction	275,000	0.16%
1500	Federal Non-Public	57,398	0.03%
1700	Community College	529,840	0.30%
2100	Pupil Personnel	6,349,180	3.63%
2200	Instructional Staff	1,912,694	1.09%
2300	Administration	9,604,238	5.49%
2400	Pupil Health	3,499,871	2.00%
2500	Business	1,433,739	0.82%
2600	Operations & Maintenance	14,568,428	8.33%
2700	Student Transportation	8,816,135	5.04%
2800	Central	4,252,250	2.43%
2900	Other Support Services	90,000	0.05%
3200	Student Activities	2,782,710	1.59%
3300	Community Service	92,277	0.05%
4200	Site Improvement	-	0.00%
4600	Building Improvement	27,000	0.02%
5100	Debt Service	9,324,230	5.33%
5200	Fund Transfers	1,725,000	0.99%
<b>Total</b>		<b>174,874,237</b>	<b>100.00%</b>



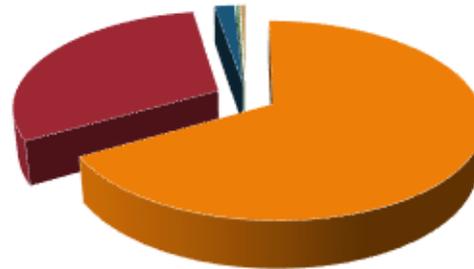
# 2026-2027 Expenditure Analysis by Function





# 1000 Instruction

Function	Description	2026-27 Budget	2025-26 Budget	Change	% Inc. /Dec.
1100	Regular Instruction	73,633,948	69,955,932	3,678,016	5.26%
1200	Special Education	33,811,182	32,267,747	1,543,435	4.78%
1300	Vocational Education	2,089,117	1,981,569	107,548	5.43%
1400	Instruction - Other	275,000	185,000	90,000	48.65%
1500	Federal Non-Public	57,398	58,819	(1,421)	-2.40%
1700	Community College	529,840	516,917	12,923	2.50%
<b>Total</b>		<b>110,396,485</b>	<b>104,965,984</b>	<b>5,430,501</b>	<b>5.17%</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	\$381,071	District Substitutes, CCRES Services, IU Services
400 - Purch. Property Services	\$157,986	Technology Licenses & Contracts
500 - Other Services	\$27,262	Out of District Tuition
600 - Supplies	\$483,704	Textbooks & General Supplies
700 - Equipment	\$6,000	Miscellaneous Equipment
800 - Other Objects	(\$1,227)	Membership Dues
900 - Other Uses	\$0	No Expenses



# 1200 Special Education

Object Code	Change	Impact
300 - Prof/Tech Services	\$2,146,726	Contracted Paras, IU Services, Other Contracted Services
400 - Purch. Property Services	\$118,822	Licenses & Contracts
500 - Other Services	\$334,907	Cyber Charter & Non Pub Tuition
600 - Supplies	(\$37,740)	Textbooks & General Supplies
700 - Equipment	\$0	No Change
800 - Other Objects	(\$2,590)	Membership Dues
900 - Other Uses	\$0	No Expenses



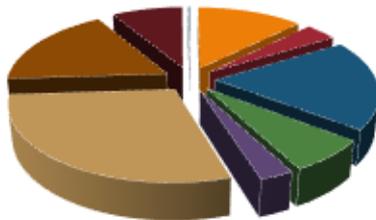
# 1300 – 1700 Functions

- **1300: Vocational Education** – Increased \$107,548  
**500:** CPACTC Tuition
- **1400: Other Instruction** – Increased \$90,000  
**100 & 200:** Summer School Instruction
- **1500: Federal Non-Public** – Decreased \$1,421 - Title Grant Changes
- **1700: Community College** - Increased \$12,923  
**500:** HACC Tuition



# 2000 Support Services

Function	Description	2026-27 Budget	2025-26 Budget	Change	% Inc. /Dec.
2100	Pupil Personnel	6,349,180	6,011,645	337,535	5.61%
2200	Instructional Staff	1,912,694	1,872,131	40,563	2.17%
2300	Administration	9,604,238	9,191,492	412,746	4.49%
2400	Pupil Health	3,499,871	3,232,015	267,856	8.29%
2500	Business	1,433,739	1,494,787	(61,048)	-4.10%
2600	Operations & Maintenance	14,568,428	13,259,150	1,309,278	9.87%
2700	Student Transportation	8,816,135	7,904,221	911,914	11.54%
2800	Central	4,252,250	3,869,784	382,466	9.88%
2900	Other Support Services	90,000	90,000	-	0.00%
<b>Total</b>		<b>50,526,535</b>	<b>46,925,225</b>	<b>2,306,930</b>	<b>4.92%</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	\$27,421	Contracted Services
400 - Purch. Property Services	\$1,900	Online Assessment Software
500 - Other Services	\$1,950	Mileage Reimbursement
600 - Supplies	\$4,250	Psychologist, Social Worker, & Behavior Specialist General Supplies
700 - Equipment	\$0	No Change
800 - Other Objects	\$2,054	Membership Dues
900 - Other Uses	\$0	No Expenses



# 2200 Instructional Staff

Object Code	Change	Impact
300 - Prof/Tech Services	(\$1,000)	Title Grant Changes
400 - Purch. Property Services	\$0	No Change
500 - Other Services	\$0	No Change
600 - Supplies	(\$13,217)	Building, Department, & Title Grant General Supplies
700 - Equipment	\$0	No Change
800 - Other Objects	\$1,000	Title Grant Changes
900 - Other Uses	\$0	No Expenses



# 2300 Administration

Object Code	Change	Impact
300 - Prof/Tech Services	\$38,000	Collection Services, Legal Fees, Graduation
400 - Purch. Property Services	(\$5,150)	Equipment Maintenance & Repair Services
500 - Other Services	\$10,370	Bond Insurance
600 - Supplies	(\$11,062)	General Supplies
700 - Equipment	\$0	No Change
800 - Other Objects	(\$885)	Membership Dues
900 - Other Uses	\$0	No Expenses



# 2400 – 2500 Functions

- **2400: Pupil Health** – Increased \$267,856
  - 300:** Decreased \$16,844 – Professional Services
  - 400:** Increased \$100 – Maintenance & Repair Services
  - 500:** Increased \$750 – Mileage Reimbursement
  - 600:** Increased \$12,772 – General Supplies for Student Physical & Occupational Therapy Instruction (IEP required)
  - 700:** Decreased \$7,900 – AED Replacement
  - 800:** Increased \$480 – Membership Dues
  
- **2500: Business** – Decreased \$61,049
  - 400:** Increased \$2,267 – Copier Contract
  - 500:** Decreased \$3,750 – District Publications
  - 600:** Decreased \$2,500 – District Printing Supplies



# 2600 Operations & Maintenance

Object Code	Change	Impact
300 - Prof/Tech Services	(\$25,550)	SSG Training & Conferences moved to 500 Series
400 - Purch. Property Services	\$505,428	Maintenance & Repair, Custodial, and Disposal Services, Water & Sewage
500 - Other Services	\$157,980	General Liability & Other Insurance Coverage
600 - Supplies	\$352,398	Electricity, Fuel Oil, & General Supplies
700 - Equipment	\$0	No Change
800 - Other Objects	\$0	No Change
900 - Other Uses	\$0	No Expenses



# 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
2025-2026	\$2.14	\$182,780
Awaiting Bid Results  2026-2027	\$3.00	\$252,000



# **2700 Student Transportation**

# **2900 Other Support Services**

- **2700: Student Transportation** – Increased \$911,913
  - 400:** Decreased \$1,000 – Equipment Rental
  - 500:** Increased \$734,648 – Contracted Carriers
  - 600:** Increased \$165,151 – Fuel and General Supplies
- **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
2025-2026	\$1.87	\$2.28	\$373,699
Awaiting Bid Results  2026-2027	\$2.75	\$3.10	\$543,000



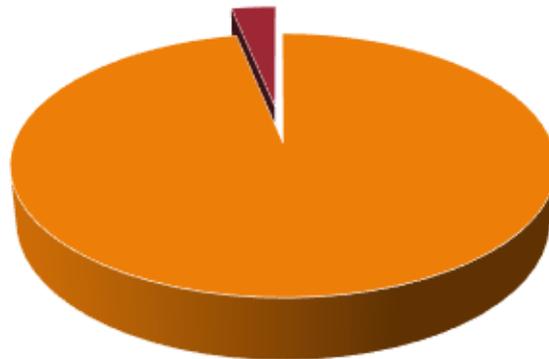
# 2800 Central

Object Code	Change	Impact
300 - Prof/Tech Services	\$37,843	IU Technology Licenses & Contracts
400 - Purch. Property Services	\$36,631	Vendor Technology Licenses & Contracts
500 - Other Services	\$0	No Change
600 - Supplies	(\$4,500)	General & Technology General Supplies
700 - Equipment	\$129,710	Equipment Replacement
800 - Other Objects	\$0	No Change
900 - Other Uses	\$0	No Expenses



# 3000 Operation of Non-Instructional Services

Function	Description	2026-27 Budget	2025-26 Budget	Change	% Inc./Dec.
3200	Student Activities	2,782,710	2,563,469	219,241	8.55%
3300	Community Service	92,277	75,000	17,277	23.04%
<b>Total</b>		<b>2,874,987</b>	<b>2,919,145</b>	<b>236,518</b>	<b>8.96%</b>



- Student Activities
- Community Service



# 3200 & 3300 Functions

- **3200: Student Activities** – Increased \$219,241
  - 100 & 200:** Increased \$76,372 – Extra & Co Curricular Stipends
  - 300:** Increased \$6,568 – Trainer & Game Worker Services
  - 400:** Increased \$1,950 – Repairs, Cleaning, & Reconditioning Equipment Maintenance Services
  - 500:** Increased \$44,400 – Contracted Carriers
  - 600:** Increased \$15,649 – Uniforms & General Supplies
  - 700:** Increased \$78,372 – Cedar Cliff Auditorium Risers, Marching Band Uniforms, Cedar Cliff Athletic Uniforms, Lacrosse Helmets
  - 800:** Decreased \$4,070 – Competition Fees
- **3300: Community Service** – Increased \$17,277
  - Grant Changes



# 4000 Facilities Acquisition, Construction, & Improvements

Function	Description	2026-27 Budget	2025-26 Budget	Change	% Inc./Dec.
4200	Site Improvement	-	-	-	-
4600	Building Improvement	27,000	-	27,000	-
<b>Total</b>		<b>27,000</b>	<b>-</b>	<b>27,000</b>	<b>-</b>

- **4600: Building Improvements** – Increased \$27,000  
**700:** Increased \$27K – Hillside Main Entrance Carpet \$12K Increase, Red Land Baseball Dugout Roof \$15K Increase



# 5000 Other Expenditures & Financing Uses

Function	Description	2026-27 Budget	2025-26 Budget	Change	% Inc./Dec.
5100	Debt Service	9,324,230	9,176,840	147,390	1.61%
5200	Fund Transfers	1,725,000	1,225,000	500,000	40.82%
<b>Total</b>		<b>11,049,230</b>	<b>10,401,840</b>	<b>647,390</b>	<b>6.22%</b>

- **5100: Debt Service** – Increased \$147,390  
**Annual Bond Payments**
- **5200: Fund Transfers** – Increased \$500,000  
**Transfer to Capital Reserve (Allen Build Up)**

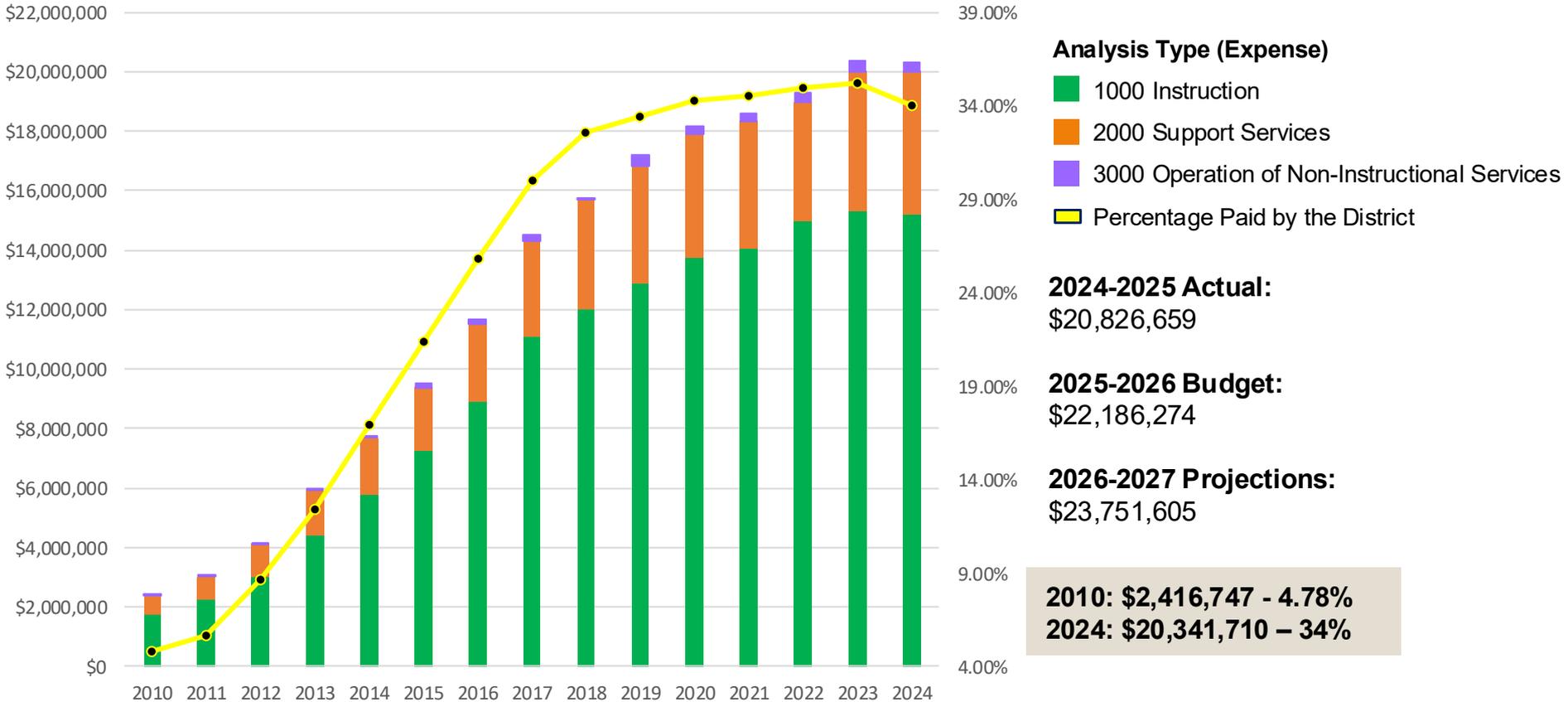


# Analysis of High Impact Costs

- **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**

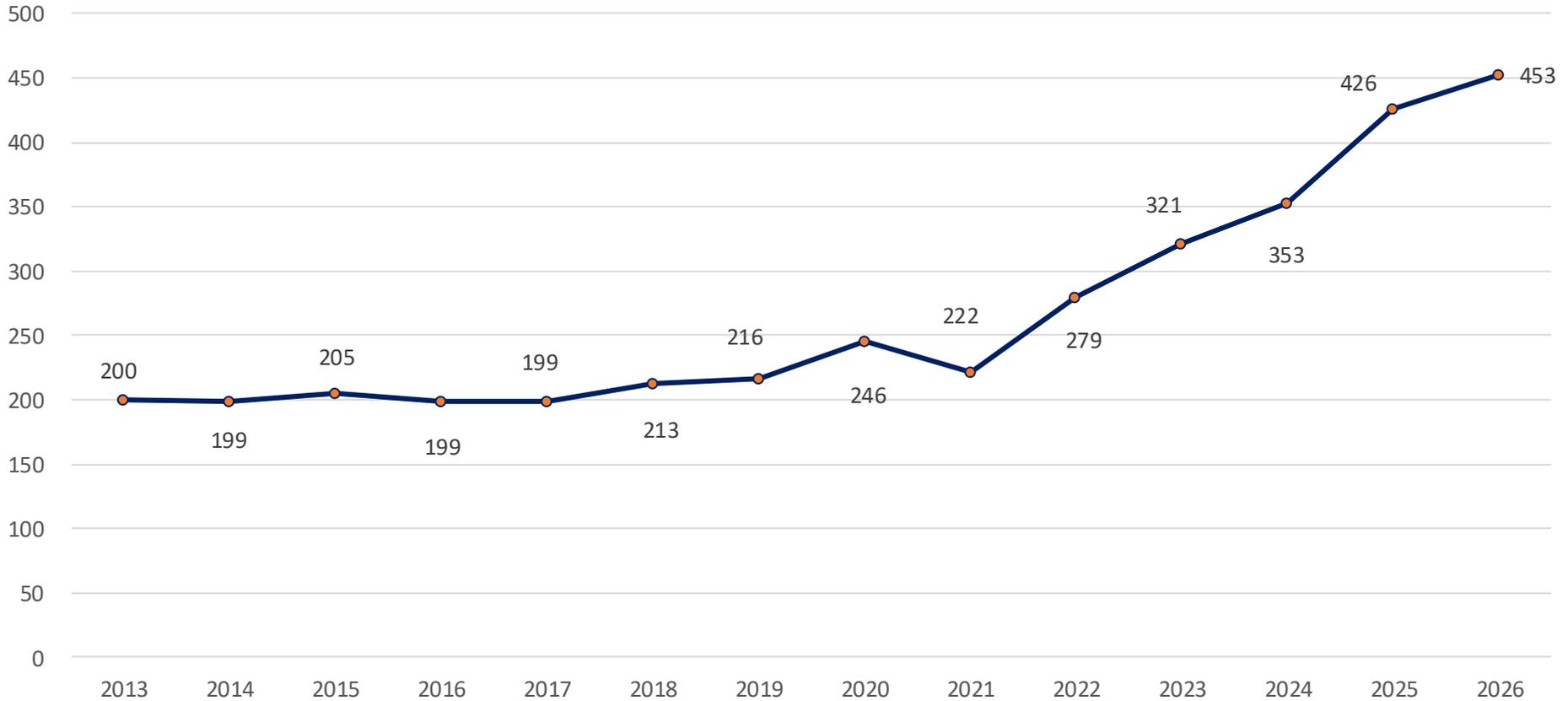


# PSEERS Expenditures: History & Projections



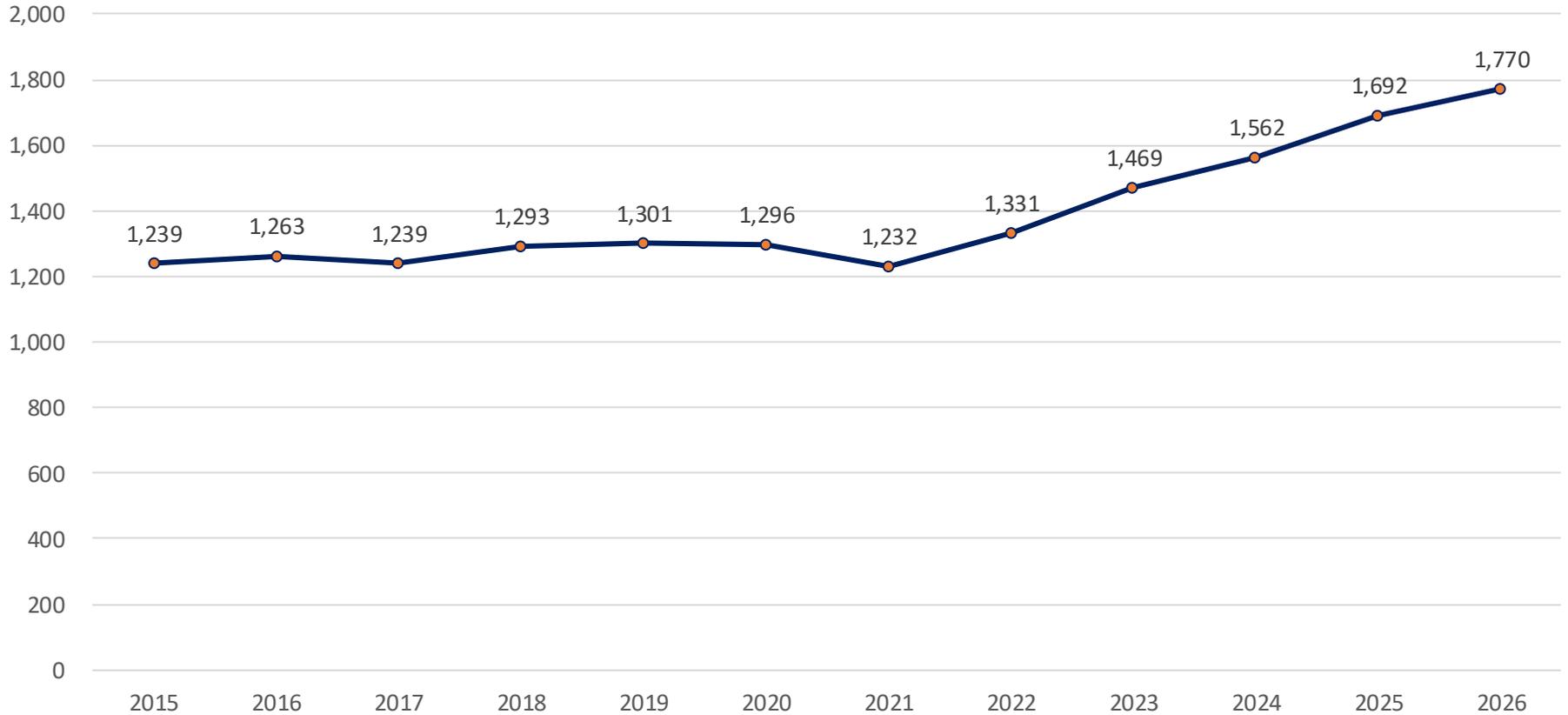


# English Language Development Student Enrollment





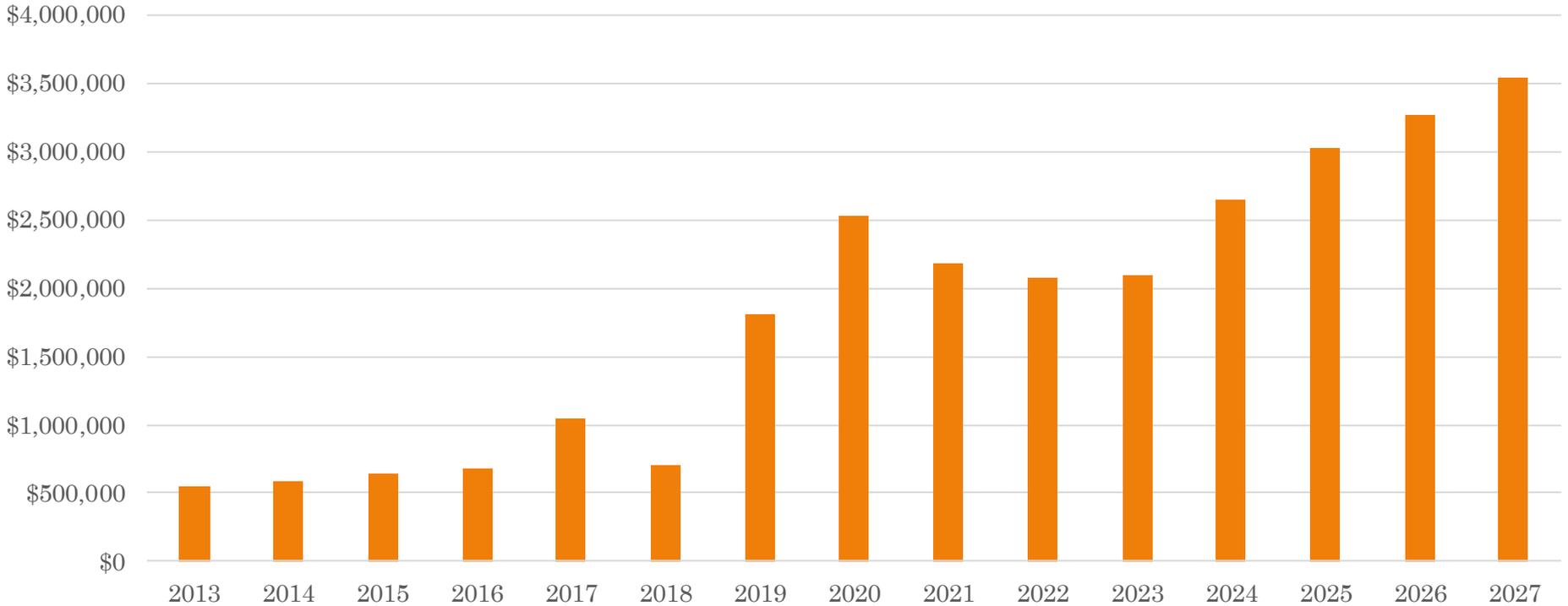
# Special Education Student Enrollment





# Tuition to Other LEAs, Private Schools & Residential Institutions

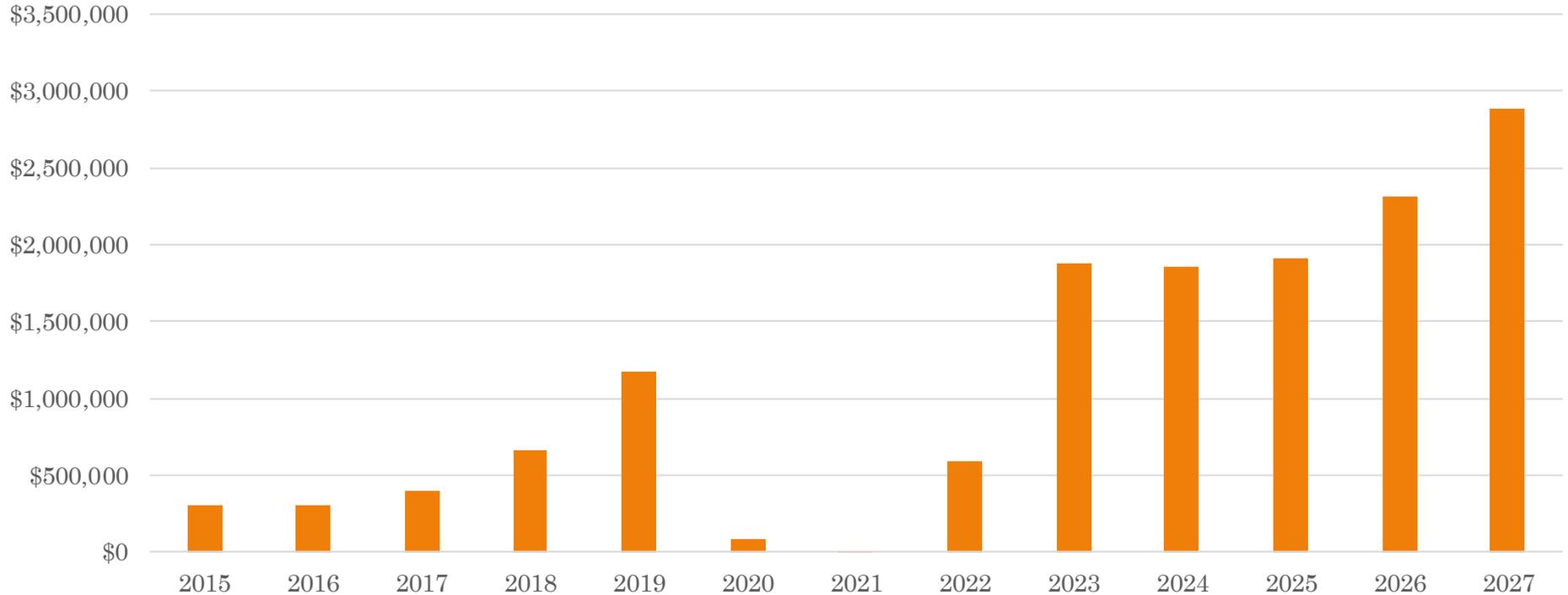
2013: \$550,334  
2027: \$3,541,878





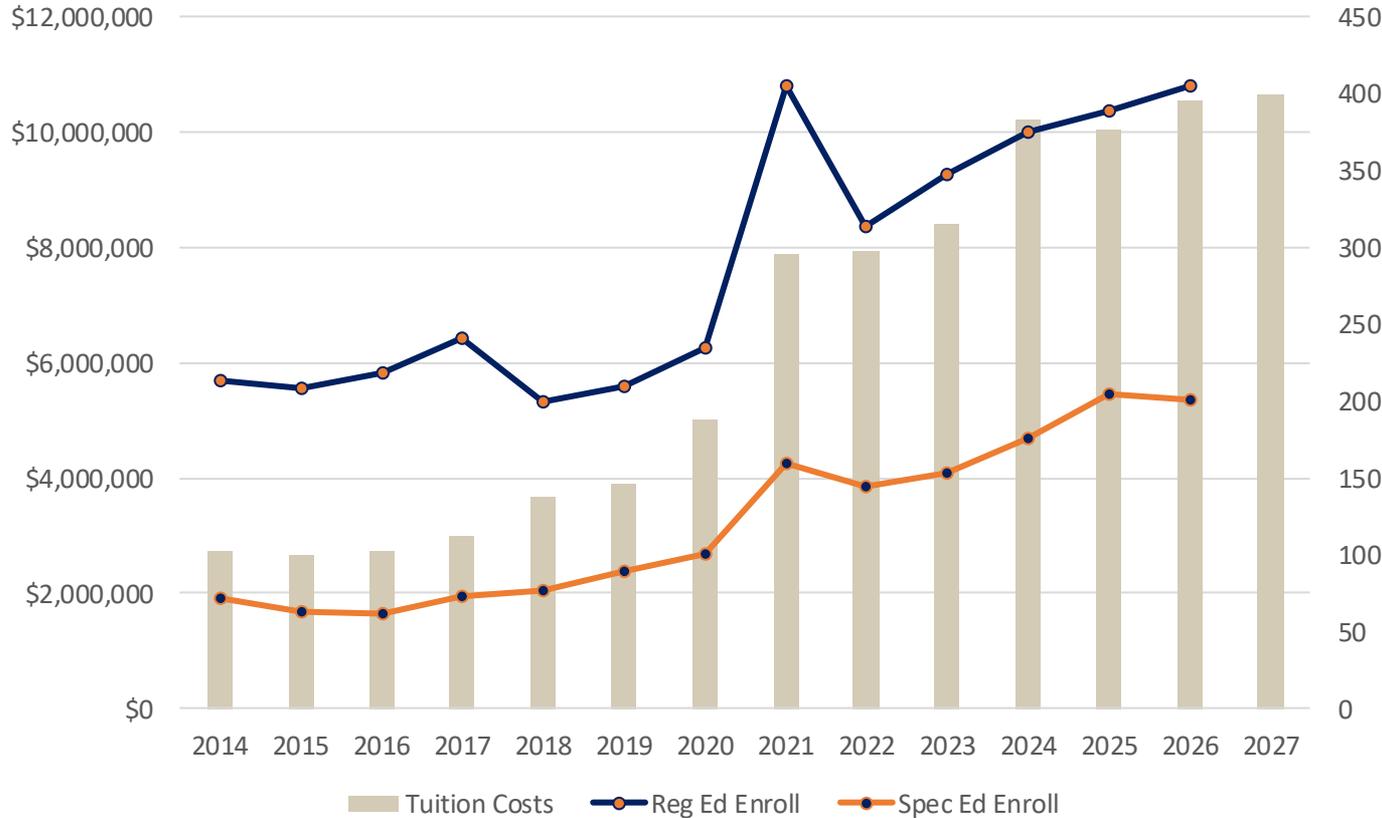
# Professional Education Services – Intermediate Unit

2015: \$303,161  
2027: \$2,886,908





# Cyber/Charter School Enrollment & Tuition Costs



**Regular Education:**  
 2014: 213  
 2026: 405

**Special Education:**  
 2014: 71  
 2026: 201

2014: \$2,744,566  
 2027: \$10,650,000



# Cyber/Charter Cost Per Student



Effective 7/1/2025:  
The cost per student changed depending on whether the charter school is brick & mortar or cyber



# Comparison of Special Education Costs Per Student in 2024

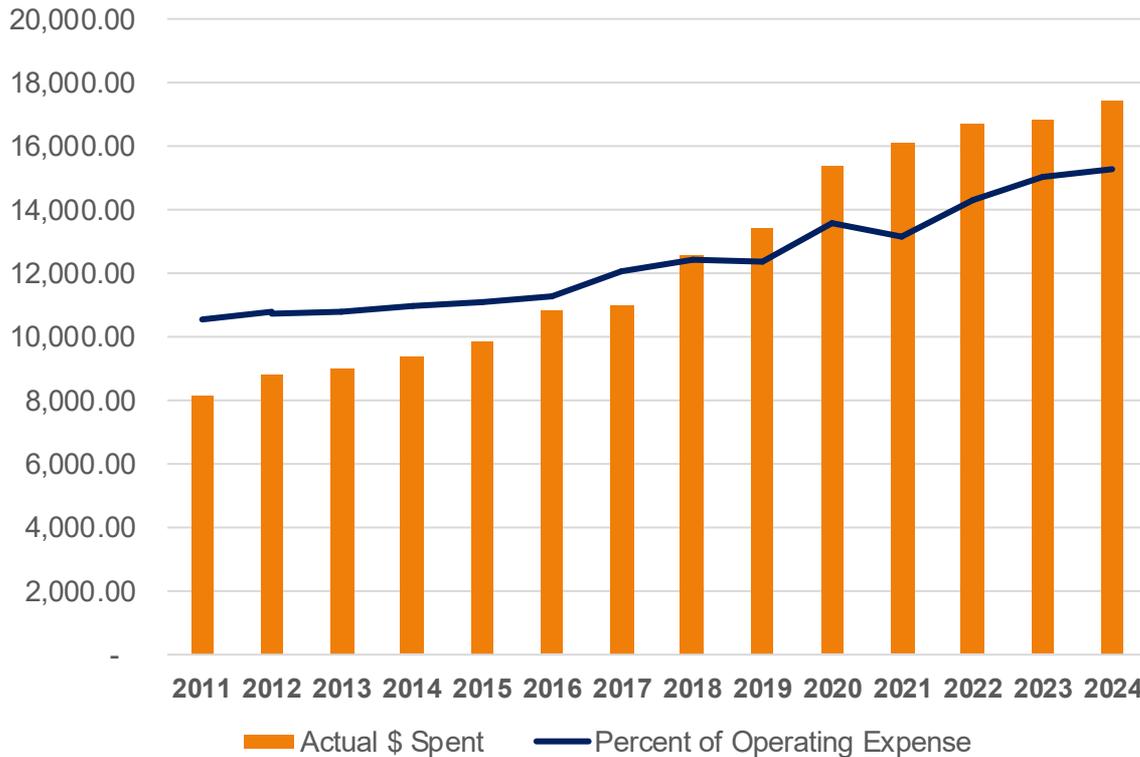
In 2024, the West Shore S.D. paid Cyber/Charter Schools **\$33,997.14** per Special Education Student. The actual cost the Cyber/Charter Schools spent, was much lower.

School District	Amount Spent Per Special Education Student
Camp Hill	\$24,815.51
Big Spring	\$22,313.66
Carlisle Area	\$21,356.58
Mechanicsburg Area	\$19,672.91
Cumberland Valley	\$19,473.58
Northern York County	\$19,211.78
West Shore	\$17,457.69
East Pennsboro Area	\$17,068.44

Cyber/Charter School	Amount Spent Per Special Education Student	Surplus Per Student
Agora Cyber	\$22,140.32	\$11,856.82
PA Cyber	\$14,807.81	\$19,189.33
PA Leadership	\$14,500.85	\$19,496.29
PA Distance Learning	\$14,062.50	\$19,934.64
Insight PA Cyber	\$13,441.04	\$20,556.10
PA Virtual	\$12,788.26	\$21,208.88
CCA	\$10,686.36	\$23,310.78
Infinity Cyber	\$9,065.33	\$24,931.81
Reach Cyber	\$8,982.04	\$25,015.10
Achievement Cyber	\$7,883.62	\$26,113.52
21st Century Cyber	\$7,522.50	\$26,474.64



# 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
2024	\$17,457.69	19.08

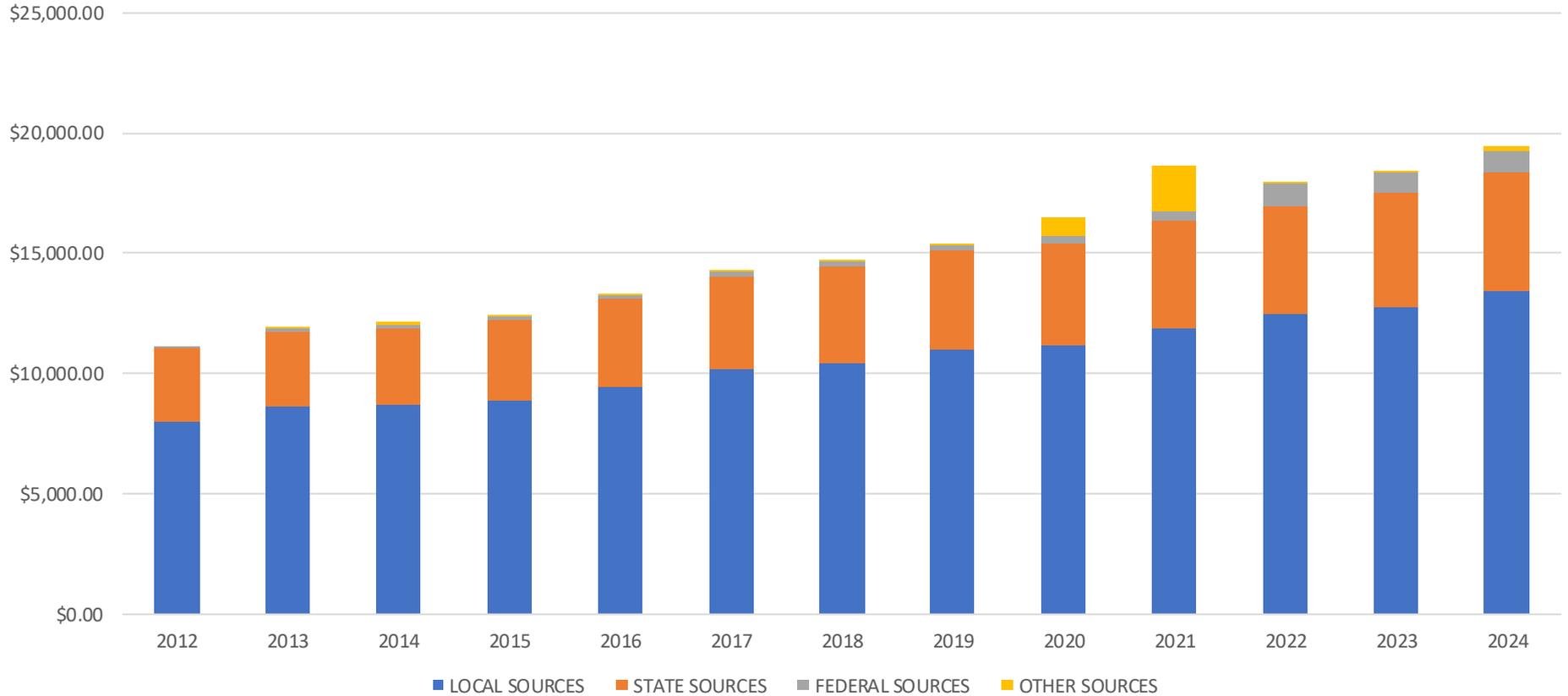


# State Revenue Received Per Student





# 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 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

Function	Description	2026-27 Budget	% of Total Local Revenue
6111	Current RE	83,085,111	72.51%
6112	Interim RE	450,000	0.39%
6113	Public Utility RE	91,000	0.08%
6114	Payment in Lieu of Taxes	15,000	0.01%
6151	511 EIT	22,750,000	19.85%
6153	RE Transfer	2,200,000	1.92%
6411	Delinquent RE	1,750,000	1.53%
6510	Interest	1,000,000	0.87%
6710	Athletic Revenue	87,500	0.08%
6740	Fees	87,500	0.08%
6821	State Rev Rec'd Other LEA	300,000	0.26%
6832	Fed IDEA	1,500,000	1.31%
6910	Rentals	300,000	0.26%
6920	Donations	85,000	0.07%
6942	Summer School Tuition	30,000	0.03%
6944	Receipt Other LEA	300,000	0.26%
6990	Misc Revenue	550,000	0.48%
6992	Advertising	-	0.00%
<b>Total</b>		<b>114,581,111</b>	<b>100.00%</b>



# 2026-2027 State Revenue Analysis

Function	Description	2026-27 Budget	% of Total State Revenue
7110	Basic Education Subsidy	18,329,035	36.58%
7140	Charter School Subsidy	-	0.00%
7160	Section 1305	200,000	0.40%
7250	Migratory Children	-	0.00%
7271	Special Education	5,845,601	11.67%
7310	Transportation	2,000,000	3.99%
7320	Rental Sinking Fund	126,492	0.25%
7330	Health Services	170,000	0.34%
7340	State Prop. Tax Red.	2,254,570	4.50%
7360	Safe Schools	100,000	0.20%
7505	Ready to Learn Grant	6,596,426	13.16%
7506	PA Smart	-	0.00%
7810	FICA - State Share	2,609,314	5.21%
7820	Retirement	11,875,803	23.70%
<b>Total</b>		<b>50,107,241</b>	<b>100.00%</b>



# 2026-2027 Federal Revenue Analysis

Function	Description	2026-27 Budget	% of Total Federal Revenue
8514	Title I	1,308,260	52.32%
8515	Title II	198,800	7.95%
8516	Title III	68,643	2.75%
8517	Title IV	99,769	3.99%
8690	Other Restricted Fed Grant	-	0.00%
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	825,000	32.99%
	<b>Total</b>	<b>2,500,472</b>	<b>100.00%</b>



# 2026-2027 Other Revenue Analysis

Function Description	2026-27 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%
<b>Total</b>	<b>35,000</b>	<b>100.00%</b>



# 2026-2027 Revenue Analysis Summary

Account	Description	2026-27 Budget	% of Total Revenue
6000	Local Sources	114,581,111	68.52%
7000	State Sources	50,107,241	29.96%
8000	Federal Sources	2,500,472	1.50%
9000	Other Sources	35,000	0.02%
<b>Total</b>		<b>167,223,824</b>	<b>100.00%</b>



# Current Projections

## 2026-2027 Expenditures

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Preliminary Expenses **\$174,874,237**

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## 2026-2027 Revenues

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Preliminary Revenues **\$167,223,824**

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**Preliminary Proposed Deficit \$7,650,413**

## 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**