



WEST SHORE
SCHOOL DISTRICT

2025-2026 Budget Projections

*Presented April 10, 2025
Finance Committee*





Summary of Budget Revisions

Revenues		Difference
December 12, 2024	158,776,855.00	(\$9,817,348.00)
March 2025	158,776,855.00	(\$6,756,808.00)
Basic Ed Subsidy	198,252.00	
Special Ed Subsidy	255,607.00	
RTL Block Grant	731,148.00	
April 2025	159,961,862.00	(7,095,113.00)
Transportation Terminal Rent	90,000.00	
SS & PSERS Update	(271,909.00)	
159,779,953.00		(7,095,113.00)

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)
April 2025	166,718,670.00
HMH Reading Materials	(295,285.00)
Transportation Contract	800,000.00
Allen Bond Borrowing	500,000.00
Worker's Comp Insurance	70,000.00
Special Ed Reductions	(433,906.00)
Staffing Update	(484,413.00)
166,875,066.00	



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



Assessed Value Comparison

Municipality	2024-2025 Assessed Value	2025-2026 Assessed Value	Inc./Dec. Assessed Value
Fairview	1,436,686,299	1,441,772,394	5,086,095
Goldsboro	40,069,430	40,100,530	31,100
Lemoyne	536,639,100	539,478,900	2,839,800
Lewisberry	16,995,990	16,912,580	(83,410)
Lower Allen	1,918,447,100	1,916,698,500	(1,748,600)
Newberry	715,174,876	716,316,116	1,141,240
New Cumberland	522,417,800	521,651,000	(766,800)
Wormleysburg	224,030,700	223,235,100	(795,600)
Total	5,410,461,295	5,416,165,120	5,703,825

County Totals			
Cumberland	3,201,534,700	3,201,063,500	(471,200)
York	2,208,926,595	2,215,101,620	6,175,025
Total Assessed	5,410,461,295	5,416,165,120	5,703,825



2025-2026 Local Revenue Analysis

Function	Description	2025-2026 Budget	2024-2025 Budget	2024-2025 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
6111	Real Estate Taxes	\$79,852,464	\$79,490,208	\$79,316,542	\$362,256	0.45%	49.98%
6112	Interim Real Estate	\$450,000	\$400,000	\$450,219	\$50,000	11.11%	0.28%
6113	Public Utility	\$84,000	\$86,000	\$91,220	(\$2,000)	-2.38%	0.05%
6114	Payment in Lieu	\$15,000	\$15,000	\$0	\$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	\$22,250,000	\$22,000,000	\$13,211,898	\$250,000	1.12%	13.93%
6153	Real Estate Transfer	\$2,200,000	\$2,050,000	\$1,433,351	\$150,000	6.82%	1.38%
6400	Delinquent Taxes	\$1,500,000	\$1,900,000	\$708,601	(\$400,000)	-26.67%	0.94%
6500	Interest Earnings	\$1,000,000	\$1,000,000	\$1,829,209	\$0	0.00%	0.63%
6700	Activity Fees	\$175,000	\$175,000	\$163,334	\$0	0.00%	0.11%
6800	Pass Through Funds	\$1,830,000	\$1,625,000	\$843,611	\$205,000	11.20%	1.15%
6900	Other Local Revenue	\$1,240,000	\$1,190,000	\$1,780,201	\$50,000	4.03%	0.78%
Total		\$110,596,464	\$109,931,208	\$99,828,186	\$665,256	0.61%	69.22%



2025-2026 State Revenue Analysis

Function	Description	2025-2026 Budget	2024-2025 Budget	2024-2025 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
7110	Basic Subsidy	\$18,134,961	\$17,750,225	\$10,463,292	\$384,736	2.17%	11.35%
7140	Charter School Subsidy	\$0	\$0	\$391,362	\$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	\$250,000	\$250,000	\$0	\$0	0.00%	0.16%
7240	Driver Education	\$0	\$0	\$0	\$0	0.00%	0.00%
7250	Migratory Children	\$0	\$0	\$0	\$0	0.00%	0.00%
7271	Special Education	\$5,577,623	\$5,041,814	\$3,991,510	\$535,809	10.63%	3.49%
7290	Other	\$0	\$0	\$2,881	\$0	0.00%	0.00%
7310	Transportation	\$2,000,000	\$1,800,000	\$1,579,623	\$200,000	11.11%	1.25%
7320	Rental & Sinking Fund	\$126,212	\$126,481	\$128,136	(\$269)	-0.21%	0.08%
7330	Medical	\$170,000	\$160,000	\$172,445	\$10,000	6.25%	0.11%
7340	State Property Tax Reduction	\$1,963,138	\$1,963,138	\$981,569	\$0	0.00%	1.23%
7360	Other State Grants	\$192,000	\$45,000	\$1,162,890	\$147,000	326.67%	0.12%
7500	Extra Grants	\$4,509,707	\$810,789	\$3,003,668	\$3,698,918	456.21%	2.82%
7810	Social Security	\$2,535,031	\$2,419,765	\$1,033,857	\$115,266	4.76%	1.59%
7820	Retirement	\$11,161,147	\$10,726,624	\$5,026,889	\$434,523	4.05%	6.99%
Total		\$46,619,819	\$41,093,836	\$27,938,122	\$5,525,983	13.45%	29.18%



2025-2026 Federal Revenue Analysis

Function	Description	2025-2026 Budget	2024-2025 Budget	2024-2025 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
8514	Title I	\$1,308,260	\$1,322,417	\$686,930	(\$14,157)	-1.07%	0.82%
8515	Title II	\$212,274	\$205,836	\$60,865	\$6,438	3.13%	0.13%
8516	Title III	\$58,367	\$60,464	\$41,745	(\$2,097)	-3.47%	0.04%
8517	Title IV	\$99,769	\$93,021	\$49,192	\$6,748	7.25%	0.06%
8749	Other Fed Grant	\$0	\$192,000	\$1,008,268	(\$192,000)	-100.00%	0.00%
8810	Medical Access	\$850,000	\$850,000	\$478,882	\$0	0.00%	0.53%
Total		\$2,528,670	\$2,723,738	\$2,325,882	(\$195,068)	-7.16%	1.58%



2025-2026 Revenue Analysis Summary

Account	Description	2025-2026 Budget	2024-2025 Budget	2024-2025 Year-to-Date	Budget Change	Percent Inc./Dec.
6000	Local Sources	\$110,596,464	\$109,931,208	\$99,828,186	\$665,256	0.61%
7000	State Sources	\$46,619,819	\$41,093,836	\$27,938,122	\$5,525,983	13.45%
8000	Federal Sources	\$2,528,670	\$2,723,738	\$2,325,882	(\$195,068)	-7.16%
9000	Other Sources	\$35,000	\$35,000	\$273,839	\$0	0.00%
Totals		\$159,779,953	\$153,783,782	\$130,366,029	\$5,996,171	3.90%



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 Proposed*	\$18,134,961	\$198,280	1.11%
2025-2026 Estimate*	\$18,134,961	\$198,280	1.11%

**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 Proposed*	\$5,577,623	\$255,637	4.80%
2025-2026 Estimate*	\$5,577,623	\$255,637	4.80%

**State Budget not yet approved*



Current Projections

2025-2026 Expenditures

Preliminary Expenses	\$166,875,066
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2025-2026 Revenues

Preliminary Revenues	\$159,779,953
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Preliminary Proposed Deficit	\$7,095,113
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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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