



WEST SHORE  
SCHOOL DISTRICT

# 2025-2026 Budget Projections

*Presented May 8, 2025*





# Summary of Budget Revisions As of April 10, 2025

| Revenues                     |               | Difference    |
|------------------------------|---------------|---------------|
| December 12, 2024            | \$158,776,855 | (\$9,817,348) |
| March 2025                   | \$158,776,855 | (\$6,756,808) |
| Basic Ed Subsidy             | \$198,252     |               |
| Special Ed Subsidy           | \$255,607     |               |
| RTL Block Grant              | \$731,148     |               |
| April 2025                   | \$159,961,862 | (\$7,095,113) |
| Transportation Terminal Rent | \$90,000      |               |
| SS & PSERS Update            | (\$271,909)   |               |
| \$159,779,953                |               | (\$7,095,113) |

| Expenditures                |               |
|-----------------------------|---------------|
| December 12, 2024           | \$168,594,203 |
| February & March 2025       | \$168,594,203 |
| Safety Budget Reductions    | (\$755,500)   |
| Build Improve to Cap Res    | (\$735,610)   |
| Misc Reductions             | (\$343,183)   |
| Curriculum Reductions       | (\$15,200)    |
| Maint/Facilities Reductions | (\$26,040)    |
| April 2025                  | \$166,718,670 |
| HMH Reading Materials       | (\$295,285)   |
| Transportation Contract     | \$800,000     |
| Allen Bond Borrowing        | \$500,000     |
| Worker's Comp Insurance     | \$70,000      |
| Special Ed Reductions       | (\$433,906)   |
| Staffing Update             | (\$484,413)   |
| \$166,875,066               |               |



# Summary of Budget Revisions

## Proposed Final

- Revenue Budget Revisions
  - Real estate tax increase: \$2,613,041
  - SS & PSERS Update: (\$83,311)
- Expenditure Budget Revisions
  - Defer Equipment Purchases (\$309,162)
  - Move Expenses to Cap Res (\$150,000)
  - Defer/Cancel Resources (\$561,392)
  - Heating Oil & Fuel Bid Results (\$238,056)
  - Staff Reduction Through Attrition (\$684,938)

1 Nurse  
1 Reading Specialist  
4 Aides (Secondary Level)

1 Kindergarten  
2 Maintenance



# Expenditure Budget Revision Detail

|          |     |           |                                       |
|----------|-----|-----------|---------------------------------------|
| 11000076 | 640 | \$200,000 | GR 7-12 SS RESOURCES                  |
| 11000076 | 640 | \$5,000   | WORLD LANGUAGE UPDATE                 |
| 11000076 | 640 | \$30,000  | HS SEL CURRICULUM                     |
| 26000006 | 538 | \$15,000  | STUDENT HOTSPOTS                      |
| 28400001 | 650 | \$25,000  | CHROMEBOOK IPAD REPAIR PARTS          |
| 11900222 | 330 | \$28,392  | CCRES EMPLOYEE NOW WSSD EMPLOYEE      |
| 26000006 | 752 | \$78,500  | ACE MAINTENANCE TRUCK                 |
| 26410001 | 762 | \$24,275  | CCHS AUTOSCRUBBER                     |
| 32000030 | 750 | \$18,500  | AUDITORIUM RISERS OR ORFF INSTRUMENTS |
| 32500050 | 762 | \$15,000  | EQUIPMENT REPLACEMENT                 |
| 32500097 | 762 | \$15,000  | EQUIPMENT REPLACEMENT                 |
| 32500100 | 762 | \$25,000  | UNIFORMS                              |
| 32500052 | 762 | \$25,000  | UNIFORMS                              |
| 32500098 | 762 | \$14,000  | LAX HELMETS                           |
| 11410005 | 750 | \$10,387  | EQUIPMENT REPLACEMENT                 |

|          |     |           |                                   |
|----------|-----|-----------|-----------------------------------|
| 11410061 | 750 | \$6,000   | EQUIPMENT REPLACEMENT             |
| 11410023 | 750 | \$6,000   | EQUIPMENT REPLACEMENT             |
| 11410099 | 750 | \$3,500   | EQUIPMENT REPLACEMENT             |
| 23804101 | 750 | \$7,000   | EQUIPMENT REPLACEMENT             |
| 25100001 | 762 | \$12,000  | EQUIPMENT REPLACEMENT             |
| 26340001 | 752 | \$24,000  | NCMS JOHN DEERE MOWER             |
| 28400001 | 766 | \$150,000 | SHIFT UPS TO CAP RES              |
| 21100001 | 330 | \$5,000   | BYRNES HEALTH AGREEMENT           |
| 11500803 | 438 | \$30,000  | NEW CURRICULUM MANAGEMENT PROGRAM |
| 11500803 | 438 | \$20,000  | SPRINGMATH                        |
| 23600001 | 310 | \$5,000   | MISSION TRANSITION                |
| 23600001 | 310 | \$23,000  | RESTRUCTURE CAMP K                |
| 21100001 | 329 | \$200,000 | LAUREL LIFE CONTRACT              |
| 26*****  | 624 | \$69,220  | HEATING OIL BID RESULTS           |
| 27*****  | 626 | \$168,836 | FUEL BID RESULTS                  |

\$684,938 1 NURSE VACANCY

1 READING SPECIALIST VACANCY

2 MAINTENANCE VACANCIES

KG VACANCY

SECONDARY VACANT AIDE POSITIONS



# Heating Oil Bid Results

| 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    |



# Fuel Bid Results

| 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    |



## Proposed Tax Increase

- Increase York County tax rate by 3.20%, which equates to .5556 mills
- Increase Cumberland County tax rate by 3.21%, which equates to .4583 mills



# Tax Increase to 2/3 Index - Millage Rate Increase

| County     | 2025-2026<br>Mill Rate | 2024-2025<br>Rebalanced<br>Mill Rate | Millage<br>Increase | Percent<br>Increase | Tax on<br>\$100,000<br>Property | Inc. on<br>\$100,000<br>Property | Tax on<br>\$175,000<br>Property | Inc. on<br>\$175,000<br>Property |
|------------|------------------------|--------------------------------------|---------------------|---------------------|---------------------------------|----------------------------------|---------------------------------|----------------------------------|
| Cumberland | 14.7661                | 14.3078                              | 0.4583              | 3.21%               | \$1,477                         | \$45.83                          | \$2,584                         | \$80.20                          |
| York       | 17.9278                | 17.3722                              | 0.5556              | 3.20%               | \$1,793                         | \$55.56                          | \$3,137                         | \$97.23                          |
|            |                        |                                      |                     |                     | Tax on<br>\$350,000<br>Property | Inc. on<br>\$350,000<br>Property | Tax on<br>\$500,000<br>Property | Inc. on<br>\$500,000<br>Property |
|            |                        |                                      |                     |                     | \$5,168                         | \$160.41                         | \$7,383                         | \$229.15                         |
|            |                        |                                      |                     |                     | \$6,275                         | \$194.46                         | \$8,964                         | \$277.80                         |





# Current Projections

## 2025-2026 Expenditures

|                         |                      |
|-------------------------|----------------------|
| Proposed Final Expenses | <b>\$164,931,518</b> |
|-------------------------|----------------------|

## 2025-2026 Revenues

|                         |                      |
|-------------------------|----------------------|
| Proposed Final Revenues | <b>\$162,309,683</b> |
|-------------------------|----------------------|

|                        |                    |
|------------------------|--------------------|
| Proposed Final Deficit | <b>\$2,621,835</b> |
|------------------------|--------------------|

## 2024-2025 Capital Reserve Fund

|                                |              |
|--------------------------------|--------------|
| Balance as of<br>June 30, 2024 | \$24,667,915 |
|--------------------------------|--------------|

|                             |                      |
|-----------------------------|----------------------|
| 2024-2025 Est. Expenditures | <b>(\$3,081,225)</b> |
|-----------------------------|----------------------|

|                            |             |
|----------------------------|-------------|
| Transfer from General Fund | \$2,000,000 |
|----------------------------|-------------|

|                                                           |                     |
|-----------------------------------------------------------|---------------------|
| June 30, 2025 Estimated<br>Balance Based on Current Info. | <b>\$23,586,690</b> |
|-----------------------------------------------------------|---------------------|

## 2024-2025 General Fund

|                                |              |
|--------------------------------|--------------|
| Balance as of<br>June 30, 2024 | \$23,812,671 |
|--------------------------------|--------------|

|                          |                      |
|--------------------------|----------------------|
| 2024-2025 Budget Deficit | <b>(\$3,009,922)</b> |
|--------------------------|----------------------|

|                                    |             |
|------------------------------------|-------------|
| 2024-2025 Additional State Revenue | \$3,434,456 |
|------------------------------------|-------------|

|                             |                      |
|-----------------------------|----------------------|
| Transfer to Capital Reserve | <b>(\$2,000,000)</b> |
|-----------------------------|----------------------|

|                                |                      |
|--------------------------------|----------------------|
| Non-spend, Committed, Assigned | <b>(\$9,738,236)</b> |
|--------------------------------|----------------------|

|                                                           |                     |
|-----------------------------------------------------------|---------------------|
| June 30, 2025 Estimated<br>Balance Based on Current Info. | <b>\$12,498,969</b> |
|-----------------------------------------------------------|---------------------|