



WEST SHORE
SCHOOL DISTRICT

2024-2025 Budget Projections

Presented April 11, 2024





Summary of Budget Revisions

Revenues		Difference
December 14, 2023	146,642,791.00	(\$15,133,996.00)
February 2024	146,642,791.00	(\$15,133,996.00)
RE Interim Tax Revenue	100,000.00	
Interest Earnings	300,000.00	
RE Tax - Assessment Update	233,050.00	
March 2024	147,275,841.00	(\$13,900,946.00)
RE Interim Tax Revenue	50,000.00	
Earned Income Tax	500,000.00	
RE Transfer Tax	50,000.00	
Interest Earnings	250,000.00	
Basic Ed Subsidy	497,230.00	
Special Ed Subsidy	155,634.00	
Access Funds	100,000.00	
	148,878,705.00	(\$10,864,742.00)

Expenditures	
December 14, 2023	161,776,787.00
February 2024	161,776,787.00
Salary Items	(327,000.00)
Warehouse Expense	(145,000.00)
Intermediate Cameras	(128,000.00)
March 2024	161,176,787.00
Special Ed Furniture	(108,700.00)
Capital Project Items	(1,595,400.00)
Aramark Service Inter.	270,760.00
	159,743,447.00



Index & Millage Comparison by School District

School District Adjusted Index For 2024-25 Fiscal Year - Base Index is 5.3%				Real Estate Millage Rates by School District								
School District	County	2023-24 MV/PI Aid Ratio	2024-25 Adjusted Index	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16
West Shore	Cumberland	0.4287	6.2%	13.56	13.06	12.75	12.32	11.95	11.65	11.20	10.92	10.18
Camp Hill	Cumberland	0.3265	5.3%	18.68	18.40	17.95	17.35	16.84	16.40	15.94	15.49	14.48
Carlisle Area	Cumberland	0.5500	6.9%	16.37	15.97	15.66	15.35	14.91	14.47	14.04	13.64	13.24
Cumberland Valley	Cumberland	0.3128	5.3%	11.34	10.89	10.53	10.23	9.97	9.74	9.52	9.28	9.07
East Pennsboro Area	Cumberland	0.4844	6.5%	14.27	13.62	13.07	12.78	12.38	12.38	12.20	11.84	11.57
Mechanicsburg Area	Cumberland	0.4757	6.5%	15.70	15.21	14.67	14.16	13.73	13.37	13.06	12.80	12.54
West Shore	York	0.4287	6.2%	16.14	15.46	15.39	14.96	14.69	14.40	14.22	13.82	13.25
Central York	York	0.5125	6.7%	21.87	20.79	20.33	20.33	20.33	19.93	19.53	18.92	18.57
Dover Area	York	0.6164	7.2%	24.31	24.31	23.72	22.91	22.64	22.37	21.93	21.93	21.93
Eastern York	York	0.5819	7.1%	25.18	25.18	24.69	24.69	24.69	23.98	23.26	22.43	21.02
Northeastern	York	0.6152	7.2%	26.91	26.91	26.69	26.47	26.47	26.25	26.09	26.09	26.09
Northern York County	York	0.5660	7.0%	19.84	19.30	18.73	18.05	17.47	16.98	16.48	16.48	16.00



Assessed Value Comparison

Municipality	2023-2024 Assessed Value	2024-2025 Assessed Value	Inc./Dec. Assessed Value
Fairview	1,411,826,424	1,430,699,939	18,873,515
Goldsboro	40,024,680	40,065,050	40,370
Lemoyne	537,571,700	540,712,500	3,140,800
Lewisberry	16,988,950	16,995,990	7,040
Lower Allen	1,881,062,400	1,910,596,100	29,533,700
Newberry	708,947,746	713,433,826	4,486,080
New Cumberland	521,976,900	522,547,900	571,000
Wormleysburg	225,446,600	224,030,700	(1,415,900)
Total	5,343,845,400	5,399,082,005	55,236,605

County Totals			
Cumberland	3,166,057,600	3,197,887,200	31,829,600
York	2,177,787,800	2,201,194,805	23,407,005
Total Assessed	5,343,845,400	5,399,082,005	55,236,605



Assessed Value Comparison

Mill Rates by County

County	Mill Rate	2023-2024 Assessed Value	2024-2025 Assessed	Change
Cumberland		3,166,057,600	3,197,887,200	31,829,600
2023-2024	13.5621	42,938,390		
Rebalanced	13.5621		43,370,066	
No Loss of Mills	13.5624		43,371,025	
Full Index	14.293		45,707,402	
York		2,177,787,800	2,201,194,805	23,407,005
2023-2024	16.1427	35,155,375		
Rebalanced	16.3062		35,893,123	
No Loss of Mills	16.4317		36,169,373	
Full Index	17.3168		38,117,650	

District Real Estate Taxes

Cumberland and York Counties Combined	2023-2024 Assessed Value	2024-2025 Assessed Value	Change
Assessed Real Estate Taxes	5,343,845,400	5,399,082,005	55,236,605
2023-2024 Mill Rate	78,093,765		
Rebalanced		79,263,189	
No Loss of Mills		79,540,398	
Full Index		83,825,052	
Net Real Estate Tax			
Homestead/Farmstead Tax Reduction	1,639,297	1,639,297	
Mill Rate Minus Tax Reduction	76,454,468	77,901,101	1,446,633
Net Collection Rate with 2023-2024*	74,160,834		1,403,234
Net Collection Rate with No Loss of Mills *		75,564,068	
Net Collection Rate (Full Index Minus Reduction) *		79,720,182	

*Anticipated collection rate is 97% for 2024-2025



Millage Rate Increase

In Theory

- Based upon adjusted index of 6.2%, the 2023-2024 millage rate of 16.1427 and 13.5621 could be increased by 1.1744 & .8408.
- The 2024-2025 real estate tax millage rate could be 17.3171 & 14.4029.

Current Assessment*	Millage Rate	Tax Collection at 97% Rate
3,197,887,200	13.5621	\$42,068,964
2,201,194,805	16.1427	\$34,467,231
3,197,887,200	14.4029	\$44,677,084
2,201,194,805	17.3171	\$36,974,761
Possible Additional Tax Revenue if Millage Raised to Index.		\$5,115,651

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



Possible Millage Rate Increase

- Based upon adjusted index of 6.2%, the 2023-2024 millage rate of 16.1427 and 13.5621 can only be increased by 1.1741 & .7309.
- The 2024-2025 real estate tax millage rate could be 17.3168 & 14.2930.

Current Assessment*	Millage Rate	Tax Collection at 97% Rate
3,197,887,200	13.5621	\$42,068,964
2,201,194,805	16.1427	\$34,467,231
3,197,887,200	14.2930	\$44,336,180
2,201,194,805	17.3168	\$36,974,121
Possible Additional Tax Revenue if Millage Raised to Index.		\$4,774,106

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



2024-2025 Revenue Analysis Summary

Account	Description	2024-25 Budget	2023-24 Budget	2023-24 Year-to-Date	Budget Change	Percent Inc./Dec.
6000	Local Sources	105,155,300	101,801,834	95,216,786	3,353,466	3.29%
7000	State Sources	41,156,667	39,210,957	23,643,941	1,945,710	4.96%
8000	Federal Sources	2,531,738	6,311,657	5,568,845	-3,779,919	-59.89%
9000	Other Sources	35,000	35,000	85,000	0	0.00%
Totals		148,878,705	147,359,448	124,514,572	1,519,257	-51.63%



2024-2025 Local Revenue Analysis

Function	Description	2024-25 Budget	2023-24 Budget	2023-24 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
6111	Current RE	75,564,300	74,160,834	74,227,808	1,403,466	1.89%	50.76%
6112	Interim RE	300,000	125,000	323,181	175,000	140.00%	0.20%
6113	Public Utility RE	86,000	86,000	83,514	-	0.00%	0.06%
6114	Payment in Lieu of Taxes	15,000	15,000	3,191	-	0.00%	0.01%
6120	Per Capita	-	-	-	-	-	0.00%
6141	Act 511 Per Capita	-	-	-	-	-	0.00%
6151	511 EIT	21,500,000	20,500,000	14,045,622	1,000,000	4.88%	14.44%
6153	RE Transfer	2,050,000	2,000,000	1,552,608	50,000	2.50%	1.38%
6411	Delinquent RE	1,900,000	1,850,000	613,901	50,000	2.70%	1.28%
6420	Delinquent Per Capita	-	-	3,225	-	-	0.00%
6510	Interest	750,000	200,000	2,451,716	550,000	275.00%	0.50%
6710	Athletic Revenue	87,500	87,500	96,712	-	0.00%	0.06%
6740	Fees	87,500	87,500	63,415	-	0.00%	0.06%
6821	State Rev Rec'd Other LEA	200,000	195,000	140,177	5,000	2.56%	0.13%
6832	Fed IDEA	1,425,000	1,425,000	557,326	-	0.00%	0.96%
6839	Other Federal Passthru	-	-	-	-	-	0.00%
6910	Rentals	200,000	200,000	176,834	-	0.00%	0.13%
6920	Donations	85,000	60,000	70,979	25,000	41.67%	0.06%
6942	Summer School Tuition	5,000	10,000	125	(5,000)	-50.00%	0.00%
6944	Receipt Other LEA	500,000	500,000	246,171	-	0.00%	0.34%
6990	Misc Revenue	400,000	300,000	347,335	100,000	33.33%	0.27%
6991	Refund Prior Year Exp	-	-	212,946	-	-	0.00%
6992	Advertising	-	-	-	-	-	0.00%
Total		105,155,300	101,801,834	95,216,786	3,353,466		70.63%



2024-2025 State Revenue Analysis

Function	Description	2024-25 Budget	2023-24 Budget	2023-24 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
7110	Basic Education Subsidy	17,750,225	16,323,328	10,222,204	1,426,897	8.74%	11.92%
7112	BEF-Social Security		2,364,990	-	(2,364,990)	-100.00%	0.00%
7160	Section 1305	250,000	250,000	-	-	0.00%	0.17%
7250	Migratory Children	-	-	-	-	-	0.00%
7271	Special Education	4,975,250	4,743,774	3,614,710	231,476	4.88%	3.34%
7290	Other Program	-	-	75,000	-	-	0.00%
7310	Transportation	1,800,000	1,800,000	1,353,510	-	0.00%	1.21%
7320	Rental Sinking Fund	126,481	126,136	-	345	0.27%	0.08%
7330	Health Services	160,000	160,000	-	-	0.00%	0.11%
7340	State Prop. Tax Red.	1,639,297	1,639,297	1,639,297	-	0.00%	1.10%
7360	Safe Schools	-	-	-	-	-	0.00%
7505	Ready to Learn Grant	810,789	810,789	810,789	-	0.00%	0.54%
7506	PA Smart	-	-	49,750	-	-	0.00%
7810	Social Security	2,458,731	-	959,756	2,458,731	9.00%	1.65%
7820	Retirement	11,185,894	10,992,643	4,918,925	193,251	1.76%	7.51%
Total		41,156,667	39,210,957	23,643,941	1,945,710		27.64%



2024-2025 Federal Revenue Analysis

Function	Description	2024-25 Budget	2023-24 Budget	2023-24 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
8514	Title I	1,322,417	1,187,319	589,556	135,098	11.38%	0.89%
8515	Title II	205,836	202,715	54,503	3,121	1.54%	0.14%
8516	Title III	60,464	46,587	20,879	13,877	29.79%	0.04%
8517	Title IV	93,021	90,036	39,797	2,985	3.32%	0.06%
8741	Esser Cares Act	-	4,000,000	2,644,927	(4,000,000)	-100.00%	0.00%
8742	Covid Funding	-	260,000	156,331	(260,000)	-100.00%	0.00%
8743	ESSER II	-			-	-	0.00%
8744	ESSER III	-			-	-	0.00%
8749	Other COVID	-	-	1,000,000	-	-	0.00%
8751	ESSER Learning Loss	-			-	-	0.00%
8752	ESSER Summer Programs	-			-	-	0.00%
8753	ESSER Afterschool	-			-	-	0.00%
8754	ESSER Homeless	-		12,879	-	-	0.00%
8755	ESSER ATSI	-		4,058	-	-	0.00%
8810	Medical Access	850,000	525,000	1,045,915	325,000	61.90%	0.57%
Total		2,531,738	6,311,657	5,568,845	(3,779,919)		1.70%



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 Proposed*	\$20,759,564	\$3,506,569	20.32%
2024-2025 Estimate*	\$17,750,225	\$497,230	2.88%

*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 Proposed*	\$5,041,814	\$222,198	4.61%
2024-2025 Estimate*	\$4,975,250	\$155,634	3.23%

*State Budget not yet approved



Current Projections

2024-2025 Expenditures

Preliminary Expenses	\$159,743,447
----------------------	----------------------

2024-2025 Revenues

Preliminary Revenues	\$148,878,705
----------------------	----------------------

Preliminary Proposed Deficit	\$10,864,742
-------------------------------------	---------------------

2023-2024 Capital Reserve Fund

Balance as of June 30, 2023	\$20,091,126
Transfer from General Fund	\$5,400,000
Estimated Expenditures include Intermediate Projects payment	(\$3,000,000)
June 30, 2024 Estimated Balance Based on Current Info.	\$22,491,126

2023-2024 General Fund

Balance as of June 30, 2023	\$27,394,155
Transfer to Capital Reserve	(\$5,400,000)
2023-2024 Budget Deficit	(\$2,037,410)
Non-spend, Committed, Assigned	(\$9,540,731)
June 30, 2024 Estimated Balance Based on Current Info.	\$10,416,014