

WEST SHORE SCHOOL DISTRICT

# **2023-2024 Preliminary Budget Projections**

**Presented  
December 15, 2022**



# 2023-24 Budget Timeline

## Act 1 Budget Timeline Based on Need to Exceed Adjusted Index

- **January 26, 2023**  
Deadline to make Proposed Preliminary Budget available for public inspection or adopt opt out resolution
- **February 15, 2023**  
Deadline to adopt Preliminary Budget
- **March 2, 2023**  
Deadline to file referendum exception request
- **March 22, 2023**  
PDE deadline to approve or deny referendum exception request
- **May 31, 2023**  
Deadline to adopt Proposed Final Budget
- **June 30, 2023**  
Deadline to adopt Final Budget

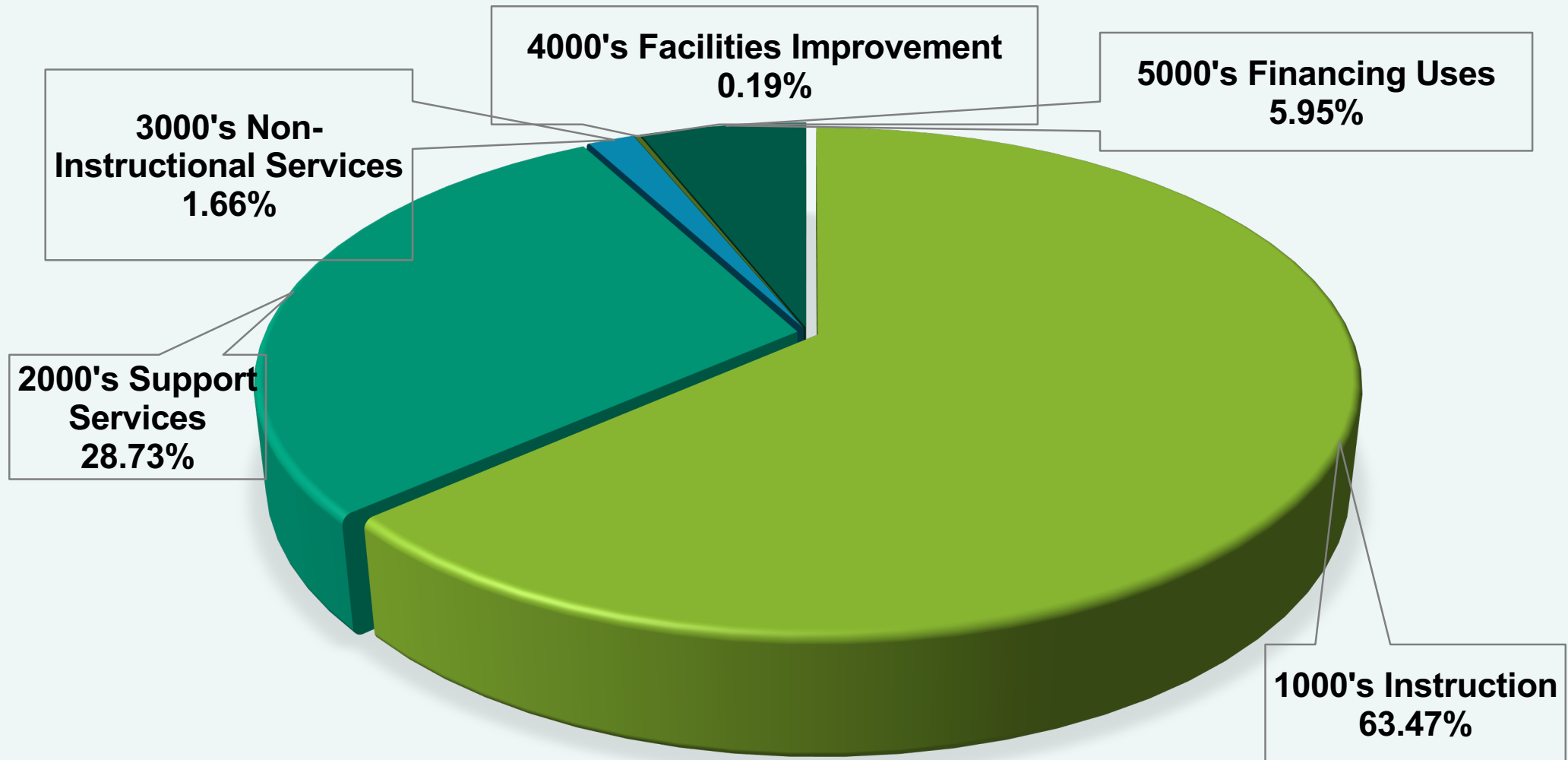


# 2023-2024 Expenditure Analysis by Function

| Function     | Description              | 2021-22 YTD        | 2022-23 Budget     | Change            | 2023-24 Budget     | Change            | % Change     |
|--------------|--------------------------|--------------------|--------------------|-------------------|--------------------|-------------------|--------------|
| 1100         | Regular Instrucion       | 62,652,460         | 68,356,372         | 5,703,912         | 69,875,571         | 1,519,199         | 2.22%        |
| 1200         | Special Programs         | 22,117,524         | 22,305,034         | 187,510           | 25,895,247         | 3,590,213         | 16.10%       |
| 1300         | Vocational Education     | 1,559,622          | 1,618,542          | 58,920            | 1,745,539          | 126,997           | 7.85%        |
| 1400         | Other Instruction        | 327,560            | 159,431            | (168,129)         | 54,960             | (104,471)         | -65.53%      |
| 1500         | Federal Non-Public       | 38,708             | 50,865             | 12,157            | 50,693             | (172)             | -0.34%       |
| 1700         | Community College        | 480,009            | 480,009            | -                 | 492,009            | 12,000            | 2.50%        |
| 2100         | Pupil Personnel          | 3,367,351          | 4,089,726          | 722,375           | 5,560,592          | 1,470,866         | 35.96%       |
| 2200         | Instructional Staff      | 1,294,340          | 1,290,226          | (4,114)           | 1,660,230          | 370,004           | 28.68%       |
| 2300         | Administration           | 7,587,696          | 7,950,830          | 363,134           | 8,750,252          | 799,422           | 10.05%       |
| 2400         | Pupil Health             | 2,270,028          | 2,613,164          | 343,136           | 2,814,092          | 200,928           | 7.69%        |
| 2500         | Business                 | 1,329,646          | 1,632,886          | 303,240           | 1,518,204          | (114,682)         | -7.02%       |
| 2600         | Operations & Maintenance | 9,709,047          | 10,127,895         | 418,848           | 13,796,106         | 3,668,211         | 36.22%       |
| 2700         | Student Transportation   | 5,207,919          | 5,795,837          | 587,918           | 6,248,409          | 452,572           | 7.81%        |
| 2800         | Central                  | 3,678,100          | 3,253,574          | (424,526)         | 3,975,197          | 721,623           | 22.18%       |
| 2900         | Other Support Services   | 89,810             | 90,000             | 190               | 90,000             | -                 | 0.00%        |
| 3200         | Student Activities       | 2,084,246          | 2,131,965          | 47,719            | 2,467,005          | 335,040           | 15.72%       |
| 3300         | Community Service        | 95,597             | 101,853            | 6,256             | 95,193             | (6,660)           | -6.54%       |
| 4200         | Site Improvement         | -                  | -                  | -                 | -                  | -                 | -            |
| 4600         | Building Improvement     | 38,026             | 106,500            | 68,474            | 300,000            | 193,500           | 181.69%      |
| 5100         | Debt Service             | 7,188,467          | 7,353,542          | 165,075           | 7,739,124          | 385,582           | 5.24%        |
| 5200         | Fund Transfers           | -                  | 1,946,088          | 1,946,088         | 1,465,619          | (480,469)         | -24.69%      |
| <b>Total</b> |                          | <b>131,116,156</b> | <b>141,454,339</b> | <b>10,338,183</b> | <b>154,594,042</b> | <b>13,139,703</b> | <b>9.29%</b> |



# 2023-2024 Expenditure Analysis by Function



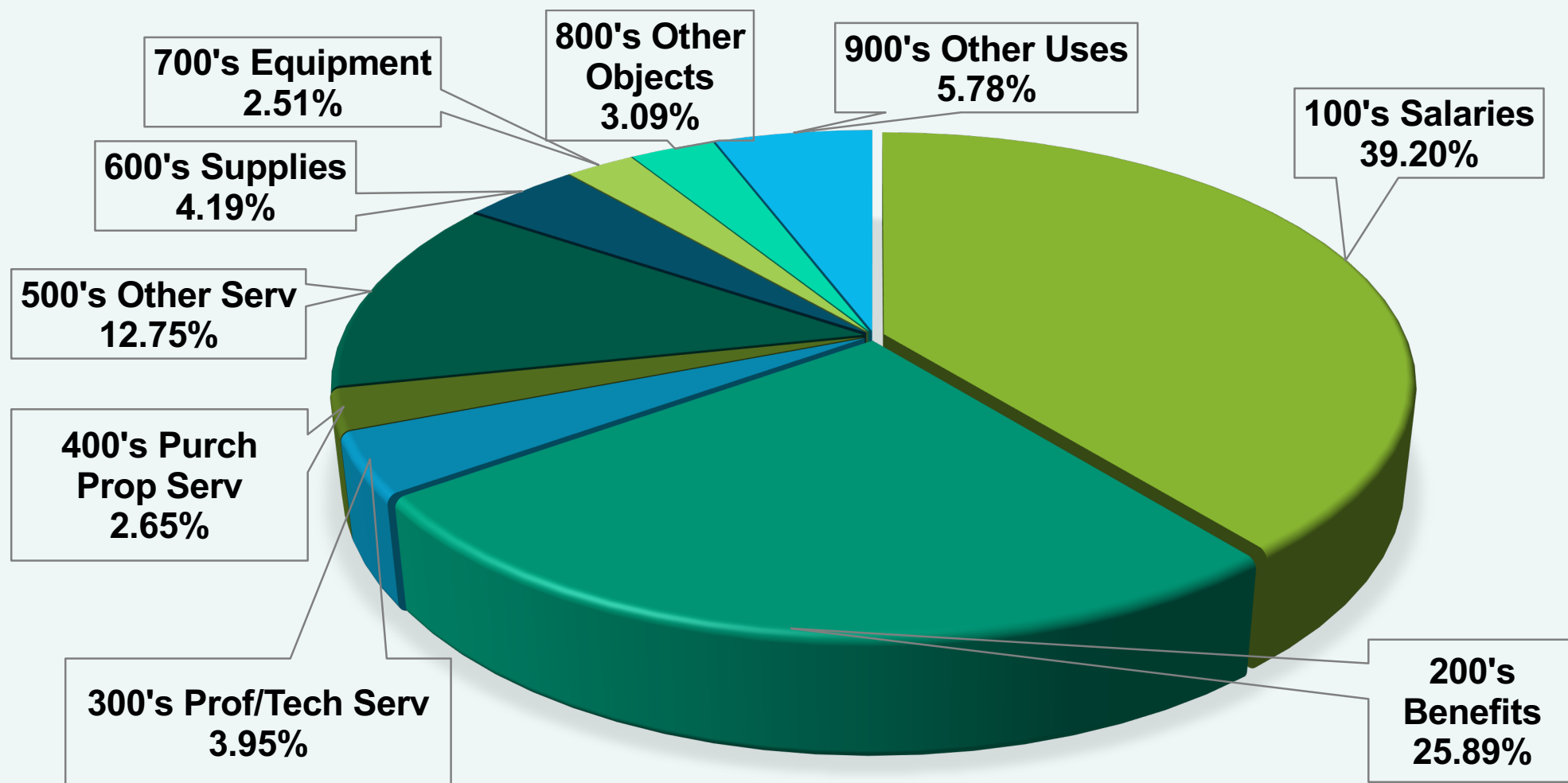


# 2023-2024 Expenditure Analysis by Object

| Object       | Description              | 2021-22 YTD        | 2022-23 Budget     | Change            | 2023-24 Budget     | Change            |
|--------------|--------------------------|--------------------|--------------------|-------------------|--------------------|-------------------|
| 100          | Salaries                 | 55,518,415         | 59,725,349         | 4,206,934         | 62,474,026         | 2,748,677         |
| 200          | Benefits                 | 35,433,200         | 39,020,085         | 3,586,885         | 41,264,638         | 2,244,553         |
| 300          | Prof/Tech Services       | 4,497,225          | 4,017,562          | (479,663)         | 6,299,422          | 2,281,860         |
| 400          | Purch. Property Services | 3,417,598          | 3,943,883          | 526,285           | 4,217,855          | 273,972           |
| 500          | Other Services           | 18,060,939         | 18,564,560         | 503,621           | 20,327,654         | 1,763,094         |
| 600          | Supplies                 | 5,042,432          | 5,712,792          | 670,360           | 6,670,475          | 957,683           |
| 700          | Equipment                | 1,878,064          | 1,069,905          | (808,159)         | 4,002,561          | 2,932,656         |
| 800          | Other Objects            | 4,579,964          | 4,552,797          | (27,167)          | 4,926,792          | 373,995           |
| 900          | Other Uses               | 2,688,319          | 4,847,406          | 2,159,087         | 4,410,619          | (436,787)         |
| <b>Total</b> |                          | <b>131,116,156</b> | <b>141,454,339</b> | <b>10,338,183</b> | <b>154,594,042</b> | <b>13,139,703</b> |



# 2023-2024 Expenditure Analysis by Object





# Index & Millage Comparison by School District

| School District Adjusted Index<br>For 2023-24 Fiscal Year - Base Index is 4.1% |            |                               |                              | Real Estate Millage Rates by School District |         |         |         |         |         |         |         |         |
|--------------------------------------------------------------------------------|------------|-------------------------------|------------------------------|----------------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| School District                                                                | County     | 2022-21<br>MV/PI<br>Aid Ratio | 2023-24<br>Adjusted<br>Index | 2022-23                                      | 2021-22 | 2020-21 | 2019-20 | 2018-19 | 2017-18 | 2016-17 | 2015-16 | 2014-15 |
| West Shore                                                                     | Cumberland | 0.4085                        | 4.7%                         | 13.06                                        | 12.75   | 12.32   | 11.95   | 11.65   | 11.20   | 10.92   | 10.18   | 9.68    |
|                                                                                | York       |                               | 4.7%                         | 15.46                                        | 15.39   | 14.96   | 14.69   | 14.40   | 14.22   | 13.82   | 13.25   | 12.59   |
| Carlisle Area                                                                  | Cumberland | 0.5355                        | 5.3%                         | 15.97                                        | 15.66   | 15.35   | 14.91   | 14.47   | 14.04   | 13.64   | 13.24   | 12.93   |
| Cumberland Valley                                                              | Cumberland | 0.3487                        | 4.1%                         | 10.89                                        | 10.53   | 10.23   | 9.97    | 9.74    | 9.52    | 9.28    | 9.07    | 8.90    |
| East Pennsboro Area                                                            | Cumberland | 0.4891                        | 5.1%                         | 13.62                                        | 13.07   | 12.78   | 12.38   | 12.38   | 12.20   | 11.84   | 11.57   | 11.24   |
| Mechanicsburg Area                                                             | Cumberland | 0.4327                        | 4.8%                         | 15.21                                        | 14.67   | 14.16   | 13.73   | 13.37   | 13.06   | 12.80   | 12.54   | 12.54   |
| Central York                                                                   | York       | 0.5068                        | 5.2%                         | 20.79                                        | 20.33   | 20.33   | 20.33   | 19.93   | 19.53   | 18.92   | 18.57   | 18.22   |
| Dover Area                                                                     | York       | 0.6215                        | 5.6%                         | 24.31                                        | 23.72   | 22.91   | 22.64   | 22.37   | 21.93   | 21.93   | 21.93   | 21.93   |
| Eastern York                                                                   | York       | 0.5774                        | 5.4%                         | 25.18                                        | 24.69   | 24.69   | 24.69   | 23.98   | 23.26   | 22.43   | 21.02   | 20.28   |
| Northeastern                                                                   | York       | 0.6078                        | 5.6%                         | 26.91                                        | 26.69   | 26.47   | 26.47   | 26.25   | 26.09   | 26.09   | 26.09   | 25.61   |
| Northern York County                                                           | York       | 0.5489                        | 5.3%                         | 19.30                                        | 18.73   | 18.05   | 17.47   | 16.98   | 16.48   | 16.48   | 16.00   | 15.63   |



# Possible Millage Rate Increase

- Based upon adjusted index of 4.7%, the 2022-23 millage rate of 15.4638 and 13.0569 could be increased by .7262 & .5431.
- The 2023-2024 real estate tax millage rate could be 16.19 & 13.60.

| Current Assessment*                                         | Millage Rate | Tax Collection at 96.5% Rate |
|-------------------------------------------------------------|--------------|------------------------------|
| 3,244,270,500                                               | 13.0569      | \$40,877,511                 |
| 2,162,375,820                                               | 15.4638      | \$32,268,198                 |
| 3,244,270,500                                               | 13.6000      | \$42,577,806                 |
| 2,162,375,820                                               | 16.1900      | \$33,783,554                 |
| Possible Additional Tax Revenue if Millage Raised to Index. |              | \$3,215,651                  |

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





# 2023-2024 Local Revenue Analysis

| Function Description |                           | 2018-2019 Actual  | 2019-2020 Actual  | 2020-2021 Actual  | 2021-2022 YTD     | 2022-2023 Budget  | 2023-2024 Budget  | Budget Change    | % Change |
|----------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|----------|
| 6111                 | Current RE                | 61,753,113        | 63,715,016        | 66,388,552        | 69,324,813        | 69,996,425        | 71,900,000        | 1,903,575        | 2.72%    |
| 6112                 | Interim RE                | 76,204            | 161,845           | 92,113            | 87,932            | 97,500            | 97,500            | -                | 0.00%    |
| 6113                 | Public Utility RE         | 79,619            | 74,072            | 81,897            | 86,048            | 86,000            | 86,000            | -                | 0.00%    |
| 6114                 | Payment in Lieu of Taxes  | 14,768            | 14,849            | 20,956            | 15,401            | 2,200             | 15,000            | 12,800           | 581.82%  |
| 6120                 | Per Capita                | 156,108           | 156,252           | -                 | -                 | -                 | -                 | -                |          |
| 6141                 | Act 511 Per Capita        | 309,693           | 310,014           | -                 | -                 | -                 | -                 | -                |          |
| 6151                 | 511 EIT                   | 17,802,530        | 18,250,209        | 18,176,293        | 20,020,825        | 19,250,000        | 19,500,000        | 250,000          | 1.30%    |
| 6153                 | RE Transfer               | 1,629,619         | 1,652,448         | 2,007,909         | 2,566,028         | 1,700,000         | 1,900,000         | 200,000          | 11.76%   |
| 6411                 | Delinquent RE             | 1,809,906         | 1,923,346         | 2,136,646         | 1,709,283         | 1,876,000         | 1,850,000         | (26,000)         | -1.39%   |
| 6420                 | Delinquent Per Capita     | 73,436            | 68,624            | 33,480            | -                 | -                 | -                 | -                |          |
| 6510                 | Interest                  | 688,965           | 492,593           | 26,471            | 22,860            | 100,000           | 200,000           | 100,000          | 100.00%  |
| 6710                 | Athletic Revenue          | 96,701            | 99,295            | -                 | 88,642            | 80,000            | 87,500            | 7,500            | 9.38%    |
| 6740                 | Fees                      | 100,615           | 76,553            | 92,590            | 98,350            | 80,000            | 87,500            | 7,500            | 9.38%    |
| 6821                 | State Rev Rec'd Other LEA | 316,067           | 172,341           | 179,113           | 208,196           | 125,000           | 175,000           | 50,000           | 40.00%   |
| 6832                 | Fed IDEA                  | 1,491,107         | 1,457,287         | 1,407,696         | 1,652,172         | 1,710,953         | 1,500,000         | (210,953)        | -12.33%  |
| 6839                 | Other Federal Passthru    | -                 | -                 | 122,400           | -                 | -                 | -                 | -                |          |
| 6910                 | Rentals                   | 155,214           | 91,751            | 131,186           | 218,970           | 170,000           | 200,000           | 30,000           | 17.65%   |
| 6920                 | Donations                 | 44,609            | 41,782            | 59,370            | 109,039           | 60,000            | 60,000            | -                | 0.00%    |
| 6942                 | Summer School Tuition     | 57,440            | 16,279            | 1,290             | 11,355            | 21,000            | 10,000            | (11,000)         | -52.38%  |
| 6944                 | Receipt Other LEA         | 385,747           | 393,563           | 507,637           | 529,384           | 390,962           | 500,000           | 109,038          | 27.89%   |
| 6990                 | Misc Revenue              | 195,076           | 183,228           | 249,378           | 519,912           | 223,500           | 250,000           | 26,500           | 11.86%   |
| 6991                 | Refund Prior Year Exp     | 117               | 41,033            | 529,752           | -                 | -                 | -                 | -                |          |
| 6992                 | Advertising               | -                 | -                 | -                 | -                 | -                 | -                 | -                |          |
| <b>Total</b>         |                           | <b>87,236,653</b> | <b>89,392,381</b> | <b>92,244,731</b> | <b>97,269,210</b> | <b>95,969,540</b> | <b>98,418,500</b> | <b>2,448,960</b> |          |



# 2023-2024 State Revenue Analysis

| Function Description         | 2018-2019 Actual  | 2019-2020 Actual  | 2020-2021 Actual  | 2021-2022 YTD     | 2022-2023 Budget  | 2023-2024 Budget  | Budget Change    | % Change |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|----------|
| 7110 Basic Education Subsidy | 13,855,673        | 14,220,073        | 14,220,054        | 14,555,154        | 14,991,859        | 15,850,015        | 858,156          | 5.72%    |
| 7112 BEF-Social Security     | -                 | 1,683,628         | 1,906,683         | 1,886,508         | 2,298,673         | 2,364,990         | 66,317           | 2.89%    |
| 7160 Section 1305            | 207,497           | 259,769           | 258,079           | 213,353           | 250,000           | 250,000           | -                | 0.00%    |
| 7250 Migratory Children      | 40                | -                 | -                 | 120               | -                 | -                 | -                | -        |
| 7271 Special Education       | 3,936,047         | 4,078,709         | 4,209,576         | 3,693,416         | 4,356,709         | 4,605,606         | 248,897          | 5.71%    |
| 7291 EAP                     | 8,211             | -                 | -                 | -                 | -                 | -                 | -                | -        |
| 7310 Transportation          | 1,596,976         | 1,748,553         | 1,852,604         | 2,436,624         | 1,800,000         | 1,800,000         | -                | 0.00%    |
| 7320 Rental Sinking Fund     | 124,077           | 124,508           | 108,472           | 143,082           | 126,195           | 126,136           | (59)             | -0.05%   |
| 7330 Health Services         | 167,642           | 160,733           | 163,922           | 147,335           | 165,000           | 165,000           | -                | 0.00%    |
| 7340 State Property Tax Red. | 1,279,432         | 1,297,233         | 1,295,091         | 1,285,530         | 1,625,291         | 1,300,000         | (325,291)        | -20.01%  |
| 7360 Safe Schools            | 25,000            | -                 | -                 | -                 | -                 | -                 | -                | -        |
| 7501 PA Acct. Block Grant    | -                 | -                 | -                 | -                 | -                 | -                 | -                | -        |
| 7505 Ready to Learn Grant    | 810,789           | 810,789           | 824,007           | 810,789           | 810,789           | 810,789           | -                | 0.00%    |
| 7506 PA Smart                | -                 | -                 | 21,389            | 13,611            | -                 | -                 | -                | -        |
| 7810 FICA                    | 1,858,322         | -                 | -                 | -                 | -                 | -                 | -                | -        |
| 7820 Retirement              | 8,639,904         | 9,085,643         | 9,280,813         | 8,883,500         | 10,606,686        | 10,992,643        | 385,958          | 3.64%    |
| <b>Total</b>                 | <b>32,509,608</b> | <b>33,469,637</b> | <b>34,140,691</b> | <b>34,069,022</b> | <b>37,031,202</b> | <b>38,265,179</b> | <b>1,233,977</b> |          |



# 2023-2024 Federal Revenue Analysis

| Function     | Description            | 2018-2019 Actual | 2019-2020 Actual | 2020-2021 Actual | 2021-2022 YTD    | 2022-2023 Budget | 2023-2024 Budget | Budget Change    | % Change |
|--------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------|
| 8514         | Title I                | 1,261,914        | 1,602,605        | 1,231,675        | 565,416          | 1,204,683        | 1,187,319        | (17,364)         | -1.44%   |
| 8515         | Title II               | 246,691          | 219,995          | 218,182          | 56,633           | 212,373          | 202,715          | (9,658)          | -4.55%   |
| 8516         | Title III              | 64,072           | 26,090           | 44,237           | 51,249           | 44,685           | 46,587           | 1,902            | 4.26%    |
| 8517         | Title IV               | 53,021           | 96,804           | 57,899           | 80,427           | 91,485           | 90,036           | (1,449)          | -1.58%   |
| 8741         | Esser Cares Act        | -                | 154,625          | 1,234,921        | -                | 3,057,619        |                  | (3,057,619)      | -100%    |
| 8742         | Covid Funding          | -                | -                | 36,360           | 36,945           | 942,381          |                  | (942,381)        | -100%    |
| 8743         | ESSER II               |                  | -                | 41,626           | 894,196          | -                |                  | -                |          |
| 8744         | ESSER III              |                  |                  |                  | 661,232          |                  | 4,000,000        | 4,000,000        |          |
| 8747         | Emergency Connect Fund |                  |                  |                  |                  | 446,088          |                  | (446,088)        | -100%    |
| 8751         | ESSER Learning Loss    |                  |                  |                  | 64,241           |                  |                  | -                |          |
| 8752         | ESSER Summer Programs  |                  |                  |                  | 12,848           |                  |                  | -                |          |
| 8753         | ESSER Afterschool      |                  |                  |                  | 12,848           |                  |                  | -                |          |
| 8754         | ESSER Homeless         |                  |                  |                  | 1,981            |                  |                  | -                |          |
| 8755         | ESSER ATSI             |                  |                  |                  | 4,058            |                  |                  | -                |          |
| 8810         | Medical Access         | 163,108          | 225,201          | 353,776          | 502,569          | 400,000          | 475,000          | 75,000           | 18.75%   |
| <b>Total</b> |                        | <b>1,788,806</b> | <b>2,325,320</b> | <b>3,218,677</b> | <b>2,944,643</b> | <b>6,399,314</b> | <b>6,001,657</b> | <b>(397,657)</b> |          |



# 2023-2024 Other Revenue Analysis

| Function | Description               | 2018-2019<br>Actual | 2019-2020<br>Actual | 2020-2021<br>Actual | 2021-2022<br>YTD | 2022-2023<br>Budget | 2023-2024<br>Budget | Budget<br>Change | %<br>Change |
|----------|---------------------------|---------------------|---------------------|---------------------|------------------|---------------------|---------------------|------------------|-------------|
| 9200     | Proceeds Extended         | -                   | 207,787             | -                   | -                | -                   | -                   | -                |             |
| 9330     | Capital Projects Transfer |                     | 5,868,170           | -                   | -                | -                   | -                   | -                |             |
| 9400     | Sale of Fixed Assets      | -                   | 1,170               | 13,930              | 36,126           | 50,000              | 35,000              | (15,000)         | -0.3        |
| Total    |                           | -                   | 6,077,127           | 13,930              | 36,126           | 50,000              | 35,000              | (15,000)         |             |



# 2023-2024 Revenue Analysis Summary

| Account | Description     | 2021-22 YTD | 2022-23 Budget | 2023-24 Budget | Budget Change | Percent Inc./Dec. |
|---------|-----------------|-------------|----------------|----------------|---------------|-------------------|
| 6000    | Local Sources   | 97,112,187  | 95,969,540     | 98,418,500     | 2,448,960     | 2.55%             |
| 7000    | State Sources   | 34,069,023  | 37,031,202     | 38,265,179     | 1,233,977     | 3.33%             |
| 8000    | Federal Sources | 2,944,643   | 6,399,314      | 6,001,657      | -397,657      | -6.21%            |
| 9000    | Other Sources   | 36,126      | 50,000         | 35,000         | -15,000       | -30.00%           |
| Total   |                 | 134,161,979 | 139,450,056    | 142,720,336    | 3,270,280     |                   |

# Current Projections

## 2023-2024 Expenditures

|                      |                      |
|----------------------|----------------------|
| Preliminary Expenses | <b>\$154,594,094</b> |
|----------------------|----------------------|

## 2023-2024 Revenues

|                      |                      |
|----------------------|----------------------|
| Preliminary Revenues | <b>\$142,720,336</b> |
|----------------------|----------------------|

|                                     |                     |
|-------------------------------------|---------------------|
| <b>Preliminary Proposed Deficit</b> | <b>\$11,873,706</b> |
|-------------------------------------|---------------------|

## 2022-2023 Capital Reserve Fund

|                                       |              |
|---------------------------------------|--------------|
| Unaudited Balance as of June 30, 2022 | \$20,043,911 |
|---------------------------------------|--------------|

|                            |           |
|----------------------------|-----------|
| Transfer from General Fund | 1,175,000 |
|----------------------------|-----------|

|                        |                    |
|------------------------|--------------------|
| Estimated Expenditures | <b>(3,600,000)</b> |
|------------------------|--------------------|

|                                                               |                     |
|---------------------------------------------------------------|---------------------|
| <b>June 30, 2023 Estimated Balance Based on Current Info.</b> | <b>\$17,618,911</b> |
|---------------------------------------------------------------|---------------------|

## 2022-2023 General Fund

|                                       |              |
|---------------------------------------|--------------|
| Unaudited Balance as of June 30, 2022 | \$15,311,762 |
|---------------------------------------|--------------|

|                          |                      |
|--------------------------|----------------------|
| 2022-2023 Budget Deficit | <b>(\$2,004,823)</b> |
|--------------------------|----------------------|

|                                |                      |
|--------------------------------|----------------------|
| Non-spend, Committed, Assigned | <b>(\$4,489,603)</b> |
|--------------------------------|----------------------|

|                                                               |                    |
|---------------------------------------------------------------|--------------------|
| <b>June 30, 2023 Estimated Balance Based on Current Info.</b> | <b>\$8,817,336</b> |
|---------------------------------------------------------------|--------------------|



# Fund Balance History and Projections with No Tax Increase

## 5-8%

**of budget is recommended to maintain long-term fiscal stability**

**2023-24 Budget equates to: \$7,729,702 - \$12,367,523**





# Fund Balance History and Projections with Tax Increase to Index

## 5-8%

**of budget is recommended to maintain long-term fiscal stability**

**2023-24 Budget equates to: \$7,729,702 - \$12,367,523**

