

WEST SHORE SCHOOL DISTRICT

2023-2024 Preliminary Budget Projections with Notes

**Presented
January 12, 2023**



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

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Function	Description	2021-22 YTD	2022-23 Budget	Change	2023-24 Budget	Change	% Change
1100	Regular Instruction	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%
Total		131,116,156	141,454,339	10,338,183	154,594,042	13,139,703	9.29%

1100: Regular Instruction - Increased \$1.5 million

300: Increased \$170K – Translation services \$15K increase, Technology expenses \$50K increase, Other professional services (current services) \$55K increase

400: Increased \$510K – Technology licenses & contracts

500: Increased \$70K – Natatorium & Aquaponics transportation \$20K increase, NonPub tuition \$60K increase

600: Increased \$890K – Red Land general & student supplies \$35K increase, Textbooks \$1M increase, Science Fusion Print Materials \$100K increase

700: Decreased \$42K – Items moved to 600 object codes

800: Increased \$16K – Industry Based Credentials/PSAT/SAT - \$15K increase

1200: Special Education - Increased \$3.6M

300: Increased \$1.3M – IU services (placements & coaching supports) \$933K increase, Other professional services (consultants, nursing, physical therapy) \$358K increase

500: Increased \$970K – Tuition slots \$925K increase, Transportation \$63K increase

600: Increased \$102K – Textbooks \$100K increase



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1300: Vocational Education – Increased \$127K

500: Increased \$127K - CPACTC tuition

1400: Other Instruction – Decreased \$105K - Driver Education reduction

1500: Federal Non-Public – Minor decrease due to Title grant changes

1700: Community College - Increased \$12K

500: Increased \$12K - HACC tuition



2023-2024 Expenditure Analysis by Function

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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%
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Total		131,116,156	141,454,339	10,338,183	154,594,042	13,139,703	9.29%

2100: Pupil Personnel – Increased \$1.5M

300: Increased \$75K – School based mental health \$25K increase, Clinical health evaluations \$25K increase

400: Increased \$38K – Naviance Renewal

500: Increased \$5K – Transportation \$3K increase

600: Decreased \$135K – moved to 2660 Function

700: Decreased \$45K – moved to 2660 Function

800: Decreased \$3K – moved to 2660 Function

2200 Instructional Staff – Increased \$370K

300: Increased \$75K – Technology licenses & contracts

400: Increased \$45K – Technology licenses & contracts

500: Increased \$3K – Transportation services



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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%
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Total		131,116,156	141,454,339	10,338,183	154,594,042	13,139,703	9.29%

2300: Administration – Increased \$800K

300: Increased \$100K – Tax Collection Services

500: Increased \$62K – Printing services \$50K increase

2400: Pupil Health – Increased \$200K

700: Increased \$7K – Replace AEDs

2500: Business – Decreased \$115K

400: Decreased \$51K – Copier contract



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Total		131,116,156	141,454,339	10,338,183	154,594,042	13,139,703	9.29%

2600: Operations and Maintenance – Increased \$3.7M

300: Increased \$56K – 3M Safety Film \$15K increase, School Security Guard training \$32K increase, Conferences \$5K increase

400: Increased \$326K – Custodial Services \$145K increase, Maintenance & Repair services \$170K increase

500: Increased \$71K – Fire & general liability insurance \$23K increase, Telecommunication services \$26K increase

600: Increased \$452K – Fairview & Old Trail supplies \$80K increase, Fairview & Old Trail utilities \$165K increase, General supplies \$200K increase (\$92K safety & security)

700: Increased \$1.7M – Classroom furniture & cafeteria tables \$525K increase, Fairview & Old Trail equipment \$590K increase, Cameras \$250K increase, Custodial van, Dump truck, Maintenance truck, Scissor lift, Dumpsters, Tools, Chairs \$235K increase

2700: Transportation – Increased \$450K

500: Increased \$407K – Contracted Carriers



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2800: Central – Increased \$722K

300: Increased \$15K – Technology licenses & contracts \$55K decrease (moved to 2200 function), CAOLA tuition \$85K decrease, CAIU services \$155K increase

400: Decreased \$573K – Technology licenses & contracts (moved to 1100 & 2200 functions)

600: Increased \$105K – Chromebook & computer repair parts \$85K increase, Computer memory & drives \$17K increase

700: Increased \$1.1M – Fairview & Old Trail tech equipment \$270K increase, Equipment replacement \$502K increase, Software \$470K increase

800: Increased \$9K – Conferences \$6K increase, Memberships \$2K increase

2900: Other Support Services – No Change

3200: Student Activities – Increased \$335K

All Codes – RL & CC, Boys & Girls Lacrosse - \$56K increase

300: Increased \$77K – Officials \$40K increase, Continuing Ed \$17K increase, Security \$12K increase

500: Increased \$58K – Contracted Carriers \$30K increase, Travel \$18K increase,

700: Increased \$30K – Band uniforms \$60K increase



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Total		131,116,156	141,454,339	10,338,183	154,594,042	13,139,703	9.29%

3300: Community Service – Decreased \$7K – Grant changes

4600: Building Improvements – Increased \$194K

700: Increased \$194K – CC ADA Lift Replace & Auditorium Projection replacement \$140K increase, CM Elevator Modernization \$115K increase

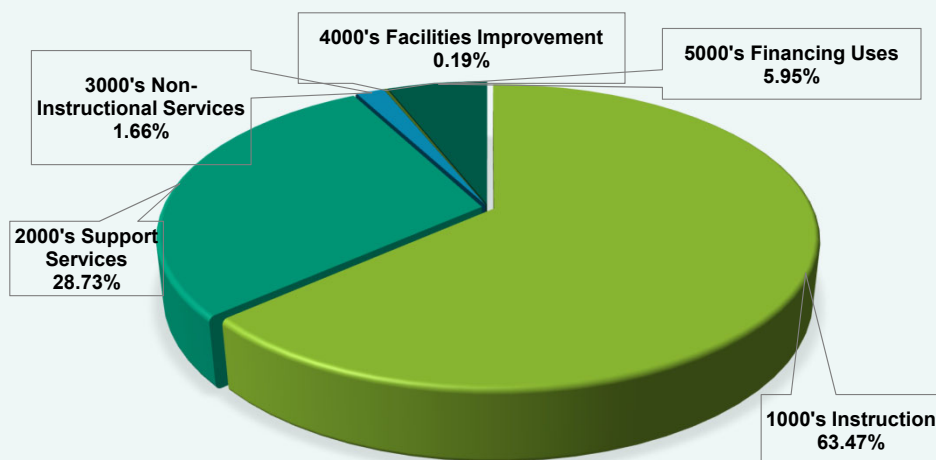
5100: Debt Service – Increased \$386 – 2022 Bond

5200: Fund Transfers – Decreased \$480K – Erate expenses \$450K decrease, Capital Reserve transfer \$30K decrease



2023-2024 Expenditure Analysis by Function

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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)
Total		131,116,156	141,454,339	10,338,183	154,594,042	13,139,703

100: Increased \$2.7M

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

Restore Monitors \$170K increase

ESSER Funding \$1.6M increase (2100 Function)

Safety & Security \$500K increase

200: Increased \$2.2 million

PSERS rate – 35.69%

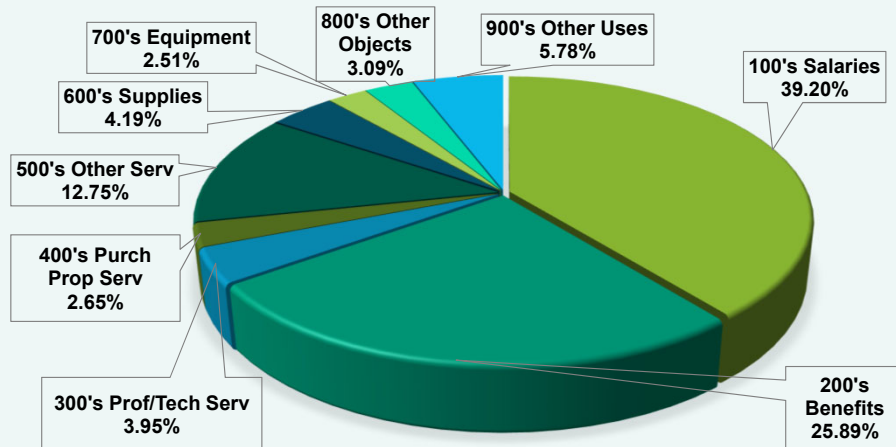
Insurance changes due to new enrollments and plan changes

Health insurance rate increased 13% for 6 months



2023-2024 Expenditure Analysis by Object

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Index & Millage Comparison by School District

13

School District Adjusted Index For 2023-24 Fiscal Year - Base Index is 4.1%				Real Estate Millage Rates by School District								
School District	County	2022-21 MV/PI Aid Ratio	2023-24 Adjusted 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

14

- 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

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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	33,490	-	-	-	-	-
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	-	-	-	-	-	-	-	-
Total	87,236,653	89,392,381	92,244,731	97,269,210	95,969,540	98,418,500	2,448,960	

Local Revenue – 68.96% of Total Revenue

6000: Local Revenue – Increased \$2.45M

6111: Increased \$1.9M – Current Millage Rate and Assessed Values @ 96.5% collection rate

6151: Increased \$250K – EIT based off of current collections

6153: Increased \$200K – RE Transfer tax based off of current collections



2023-2024 State Revenue Analysis

16

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%
Total	32,509,608	33,469,637	34,140,691	34,069,022	37,031,202	38,265,179	1,233,977	

State Revenue - 26.81% of Total Revenue

7000: State Revenue – Increased \$1.2M

7110: Increased \$860K – 2022/2023 Basic Ed Funding Level (flat funded)

7271: Increased \$250K – 2022/2023 Special Ed Funding Level (flat funded)

7340: Decreased \$325K – Will most likely return to amount prior to 2022/2023

7820: Increased \$386K – Based off of current retirement benefit expenses



2023-2024 Federal Revenue Analysis

17

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%
Total		1,788,806	2,325,320	3,218,677	2,944,643	6,399,314	6,001,657	(397,657)	

Federal Revenue - 4.21% of Total Revenue

8000: Federal Revenue – Decreased \$400K

8747: Decreased \$450K – Erate revenue



2023-2024 Other Revenue Analysis

18

Function	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 YTD	2022-2023 Budget	2023-2024 Budget	Budget Change	% 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)	

Other Revenue – 0.02% of Total Revenue



2023-2024 Revenue Analysis Summary

19

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	

Revenue Summary

Local Revenue

68.96%

State Revenue

26.81%

Federal Revenue

4.21%

Other Sources of Revenue

0.02%

Current Projections

2023-2024 Expenditures

Preliminary Expenses **\$154,594,094**

2023-2024 Revenues

Preliminary Revenues **\$142,720,336**

Preliminary Proposed Deficit \$11,873,706

2022-2023 Capital Reserve Fund

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

Transfer from General Fund \$1,175,000

Estimated Expenditures **(\$3,600,000)**

**June 30, 2023 Estimated
Balance Based on Current Info. \$17,618,911**

2022-2023 General Fund

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

2022-2023 Budget Deficit **(\$2,004,823)**

Non-spend, Committed, Assigned **(\$4,489,603)**

**June 30, 2023 Estimated
Balance Based on Current Info. \$8,817,336**



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