

WEST SHORE SCHOOL DISTRICT

2023-2024 General Fund Budget Projections

**Update
May 2023**





Budget Talley Review

Revenues

		Difference
April 2023	143,949,317.00	(9,982,478.00)
PCCD Safety & Security Grant	260,000.00	
Increase EIT Revenue	500,000.00	
Increase ACCESS Revenue	50,000.00	
Increase RE Tax Revenue	2,600,055.00	
May 2023	147,359,372.00	(2,037,486.00)
	147,359,372.00	(2,037,486.00)

Expenditures

April 2023	153,931,795.00
Naviance Contract	(23,000.00)
Various Maintenance Items Cut	(255,500.00)
Move Items to Cap Res	(1,137,637.00)
Care Solace Contract	26,500.00
Intermediate Safety & Security Items	(491,000.00)
Remove Cardonex Software	(30,000.00)
Update Curriculum Items	(495,000.00)
Update Reg Ed Tuition Costs	(385,000.00)
Update Tuition Reim	(100,000.00)
Update Worker's Comp	(90,000.00)
SROs (2)	280,000.00
Update Staffing	(1,834,300.00)
May 2023	149,396,858.00



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



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



Proposed Tax Increase

- Increase York County tax rate by 4.5%, which equates to .6947 mills
- Increase Cumberland County tax rate by 4.12%, which equates to .5367 mills



Proposed Tax Increase Examples

County	2023-2024 Mill Rate	2022-2023 Mill Rate	Millage Increase	Percent Increase	Tax on \$100,000 Property	Inc. on \$100,000 Property	Tax on \$175,000 Property	Inc. on \$175,000 Property
Cumberland	13.5936	13.0569	0.5367	4.12%	\$1,359	\$53.67	\$2,379	\$93.92
York	16.1585	15.4638	0.6947	4.50%	\$1,616	\$69.47	\$2,828	\$121.57



2024-2025 Budget Drivers

- ESSER Funding
 - Loss of \$4,000,000 Revenue
 - Salary & Benefit Expenses
- PSERS Rate
 - Increase from 34% to 34.73%
 - Cost Increase of Approx. \$500,000

Current Projections

2023-2024 Expenditures

Proposed Expenses	\$149,396,858
-------------------	----------------------

2023-2024 Revenues

Proposed Revenues	\$147,359,372
-------------------	----------------------

Proposed Deficit	\$2,037,486
-------------------------	--------------------

2022-2023 Capital Reserve Fund

Balance as of June 30, 2022	\$21,218,911
Transfer from General Fund	\$1,300,000
Estimated Expenditures	(\$3,600,000)
June 30, 2023 Estimated Balance Based on Current Info.	\$18,918,911

2022-2023 General Fund

Balance as of June 30, 2022	\$17,359,659
State Budget Revenue Adj.	\$1,107,053
2022-2023 Budget Deficit	(\$2,004,823)
Transfer to Assigned & Capital Reserve	(\$6,300,000)
June 30, 2023 Estimated Balance Based on Current Info.	\$10,161,889