

ITEM 3.1

TO: The Board of School Directors
FROM: Jemry L. Small, Superintendent of Schools
SUBJECT: 2010-2011 Budget Adoption
DATE: June 10, 2010

The 2010-2011 General Fund Budget has been evolving since early fall.

The attached summary of the 2010-2011 Budget shows planned total expenditures for 2010-2011 of \$95,040,201.00.

The attached Budget and Tax Resolutions have been reviewed by the solicitor; therefore, it is the recommendation of the Administration that the Board of School Directors adopts the 2010-2011 Expenditure Budget in the amount of \$95,040,201.00.

MEMORANDUM

TO: The Board of School Directors

FROM: Jemry L. Small, Superintendent of Schools

SUBJECT: Information in Support of 2010-2011
Budget Adoption

DATE: June 10, 2010

Since the approval of the tentative 2010-2011 General Fund Budget, the following changes have occurred to the revenue side of the budget:

- The state Property Tax Relief funds were reallocated to the proper account. Thus the total revenue amount remains the same as the tentative adoption number.
- In terms of expenditures, no changes have been made since the approval of the Tentative Budget.

The mill rate for Cumberland County is 10.61 and York County is 11.10. The District mill rate is 10.83. In addition to real estate revenue, other local tax bearing accounts were reviewed; the earned income tax category reflects wage tax bureau estimates, delinquent real estate accounts projections and budget amounts have not changed.

**WEST SHORE SCHOOL DISTRICT
2008-2009, 2009-2010 BUDGET SUMMARY
2010-2011 BUDGET SUMMARY
EXPENDITURES
2010**

	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>
1000 Instruction			
1100 Regular Programs - Elementary/Secondary	\$ 39,825,995.00	\$ 41,153,193.00	\$ 42,840,563.00
1200 Special Programs - Elementary/Secondary	10,714,592.00	11,440,239.00	11,497,743.00
1300 Vocational Educational Programs	858,811.00	902,001.00	933,612.00
1400 Other Instructional Programs - Elementary/Secondary	1,232,496.00	1,761,034.00	1,358,779.00
1600 Adult Education Programs	-0-	-0-	-0-
1700 Community/Junior College Educational Programs	<u>1,323,580.00</u>	<u>1,285,946.00</u>	<u>1,305,263.00</u>
Total Instruction	\$ 53,955,474.00	\$ 56,542,413.00	\$ 57,935,960.00
2000 Support Services			
2100 Pupil Personnel	\$ 2,728,857.00	\$ 2,874,682.00	\$ 2,975,183.00
2200 Instructional Staff	1,645,686.00	1,634,640.00	1,598,893.00
2300 Administration	5,753,059.00	5,712,600.00	5,899,130.00
2400 Pupil Health	1,281,330.00	1,296,426.00	1,308,855.00
2500 Business	1,552,791.00	1,631,602.00	1,636,115.00
2600 Operation and Maintenance	7,901,825.00	8,177,949.00	8,415,923.00
2700 Student Transportation	3,673,354.00	3,693,237.00	3,687,125.00
2800 Central	2,654,316.00	2,097,414.00	1,823,959.00
2900 Other Support Services	<u>92,700.00</u>	<u>94,723.00</u>	<u>94,205.00</u>
Total Support Services	\$ 27,283,918.00	\$ 27,213,273.00	\$ 27,439,388.00
3000 Operation of Non-Instructional Services			
3100 Food Service	-0-	-0-	-0-
3200 Student Activities	\$ 1,227,485.00	\$ 1,294,513.00	\$ 1,228,036.00
3300 Community Services	<u>109,000.00</u>	<u>117,000.00</u>	<u>121,500.00</u>
Total Operation of Non-Instructional Services	\$ 1,336,485.00	\$ 1,411,513.00	\$ 1,349,536.00

WEST SHORE SCHOOL DISTRICT
 2008-2009, 2009-2010 BUDGET SUMMARY
 2010-2011 BUDGET SUMMARY
 EXPENDITURES
 2010

	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>
4000 Facilities Acquisition, Construction and Improvement Services			
4100 Site Acquisition and Improvement Services - Original and Additional	\$ -0-	\$ -0-	
4200 Site Improvement Services - Replacement	3.00	43,318.00	42,000.00
4600 Building Improvement Services - Replacement			
Total Facilities Acquisition, Construction and Improvement Services	<u>10,606.00</u>	<u>588,600.00</u>	<u>350,583.00</u>
5000 Other Financing Uses	\$ 10,609.00	\$ 631,918.00	\$ 392,583.00
5100 Debt Services	\$ 6,965,501.00	\$ 7,047,731.00	\$ 7,093,582.00
5200 Fund Transfer	525,715.00	518,620.00	529,152.00
5900 Budgetary Reserve	<u>300,000.00</u>	<u>300,000.00</u>	<u>300,000.00</u>
Total Other Financing Uses	\$ 7,791,216.00	\$ 7,866,351.00	\$ 7,922,734.00
TOTAL EXPENDITURES	\$90,377,702.00	\$93,665,468.00	\$95,040,201.00

WEST SHORE SCHOOL DISTRICT
 2008-2009, 2009-2010 BUDGET SUMMARY
 2010-2011 BUDGET SUMMARY
 REVENUES
 2010

	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>
6000 Local Sources	\$60,025,004.00	\$61,148,874.00	\$ 64,062,023.00
7000 State Sources	24,271,101.00	25,441,164.00	27,103,498.00
8000 Federal Sources	2,118,920.00	3,954,552.00	1,211,781.00
9000 Other Financing Sources	665,554.00	377,400.00	-0-
TOTAL REVENUES	\$87,080,579.00	\$90,921,990.00	\$ 92,377,302.00
Fund Balance	<u>3,297,123.00</u>	<u>2,743,478.00</u>	<u>2,662,899.00</u>
TOTAL REVENUES AND FUND BALANCE	\$90,377,702.00	\$93,665,468.00	\$ 95,040,201.00

2010-2011 BUDGET COMPARISONS

	<u>2009-2010</u>	<u>2010-2011</u>	Percent
	<u>Budget</u>	<u>Budget</u>	Increase
			<u>(Decrease)</u>
Total Expenditures	\$93,665,468.00	\$95,040,201.00	1.47%
Total Revenues	\$90,921,990.00	\$92,377,302.00	1.60%

BUDGET AND TAX RESOLUTIONS

A resolution of the Board of School Directors of the West Shore School District encompassing areas in both Cumberland and York Counties, Pennsylvania, adopting the budget for the 2010-2011 school fiscal year, authorizing expenditures and levying taxes.

The West Shore School District, encompassing, in Cumberland County, the Boroughs of Lemoyne, Wormleysburg and New Cumberland and the Township of Lower Allen; and, in York County, the Boroughs of Goldsboro and Lewisberry, the Township of Fairview and the first and third precinct or northern half of Newberry Township, resolves as follows:

SECTION I - The budget for the school fiscal year 2010-2011 as prepared and incorporated herein by reference hereto is hereby adopted, providing for and authorizing expenditures during the said school fiscal year of \$95,040,201.00.

SECTION II - Pursuant to the Public School Code of 1949, as amended, a real estate tax is hereby levied and assessed upon all real estate within the district for general school purposes for the fiscal year of 2010-2011 as follows:

(a) A tax at the rate of 10.61 mills (\$1.06 on each \$100.00 of assessed valuation) on all real estate situate within the Borough of Wormleysburg, Cumberland County, Pennsylvania.

(b) A tax at the rate of 10.61 mills (\$1.06 on each \$100.00 of assessed valuation) on all real estate situate within the Borough of Lemoyne, Cumberland County, Pennsylvania.

(c) A tax at the rate of 10.61 mills (\$1.06 on each \$100.00 of assessed valuation) on all real estate situate within the Borough of New Cumberland, Cumberland County, Pennsylvania.

(d) A tax at the rate of 10.61 mills (\$1.06 on each \$100.00 of assessed valuation) on all real estate situate within the Township of Lower Allen, Cumberland County, Pennsylvania.

(e) A tax at the rate of 11.10 mills (\$1.11 on each \$100.00 of assessed valuation) on all real estate situate within the Borough of Goldsboro, York County, Pennsylvania.

(f) A tax at the rate of 11.10 mills (\$1.11 on each \$100.00 of assessed valuation) on all real estate situate within the Borough of Lewisberry, York County, Pennsylvania.

(g) A tax at the rate of 11.10 mills (\$1.11 on each \$100.00 of assessed valuation) on all real estate situate within the Township of Fairview, York County, Pennsylvania.

(h) A tax at the rate of 11.10 mills (\$1.11 on each \$100.00 of assessed valuation) on all real estate situate within the first and third precinct or northern half of Newberry Township, York County, Pennsylvania.

SECTION III - A per capita tax in the amount of Five (\$5.00) Dollars is hereby levied and assessed against every resident or inhabitant in the District eighteen (18) years of age or older, for general school purposes for the school fiscal year 2010-2011, pursuant to the Public School Code of 1949, as amended.

SECTION IV – Revenues to fund the budget are anticipated from taxes previously enacted by said district under the authority of the Local Tax Enabling Act, as provided by the Act of December 31, 1965, P.L. 1257, as amended, 53 P.S. 6901 et seq., which are continued without change for the school fiscal year 2010-2011, as follows:

- (a) One percent (1%) realty transfer tax.
- (b) Per capita or resident tax at the rate of \$10.00.
- (c) Earned Income Tax @ .95%

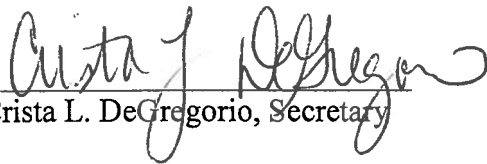
The budget further anticipates payments pursuant to the Public Utilities Realty Tax Act.

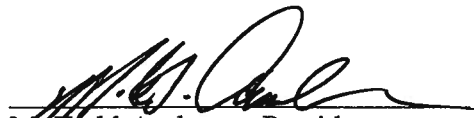
SECTION V - The Board further authorizes and directs the appropriate assessment authorities to inspect and reassess all taxable property within the District on which there has been construction pursuant to Act 191 of 1970 and other pertinent legislation.

ADOPTED this 10th day of June, 2010.

ATTEST:

WEST SHORE SCHOOL DISTRICT


Crista L. DeGregorio, Secretary

By: 
M. Todd Ambrose, President