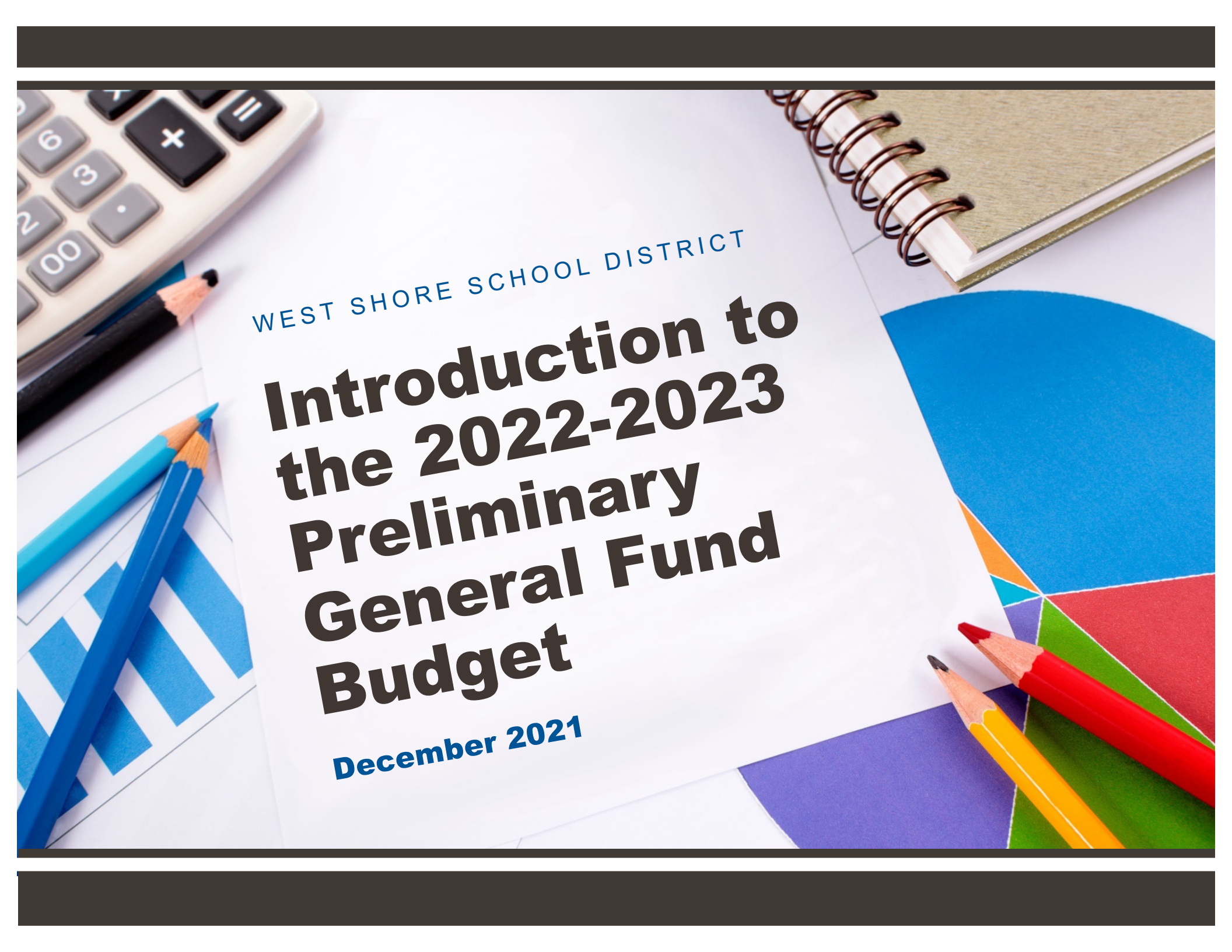




WEST SHORE SCHOOL DISTRICT

Introduction to the 2022-2023 Preliminary General Fund Budget

December 2021

A vertical decorative image on the left side of the slide. It features a close-up of a calculator with a plus sign button, two sharpened pencils (one blue, one orange), and a bar chart with blue bars of varying heights.

2022-2023 Budget

Expenditures

- PSERS increase from 34.94% to 35.80%
- Charter School Tuition
- Projected Salaries and Benefits
- Technology Equipment
- Capital Projects
- Pending Staffing Updates

Revenues

- Real Estate Tax - Unchanged
- Unknown State and Federal Funding



Current Status

2022-2023 Expenditures

Expenditure Budget	\$143,423,230
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2022-2023 Revenues

Revenue Budget	\$135,223,411
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Difference (Revenue to Expenditures)	-\$8,199,819
--------------------------------------	--------------

2021-2022 Capital Reserve Analysis

Balance as of June 30, 2021	\$23,045,117
--------------------------------	--------------

Transfer from General Fund	1,500,000
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Estimated Expenditures during 2021-2022:	3,500,000
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June 30, 2022 Estimated Ending Balance	\$21,045,117
---	--------------

2021-2022 Fund Balance

2021-2022 Beginning Fund Balance	\$15,311,768
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Fund Balance Used to Balance 2021-2022 Budget	-1,432,490
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Non-spend, restricted, assigned:	-4,489,603
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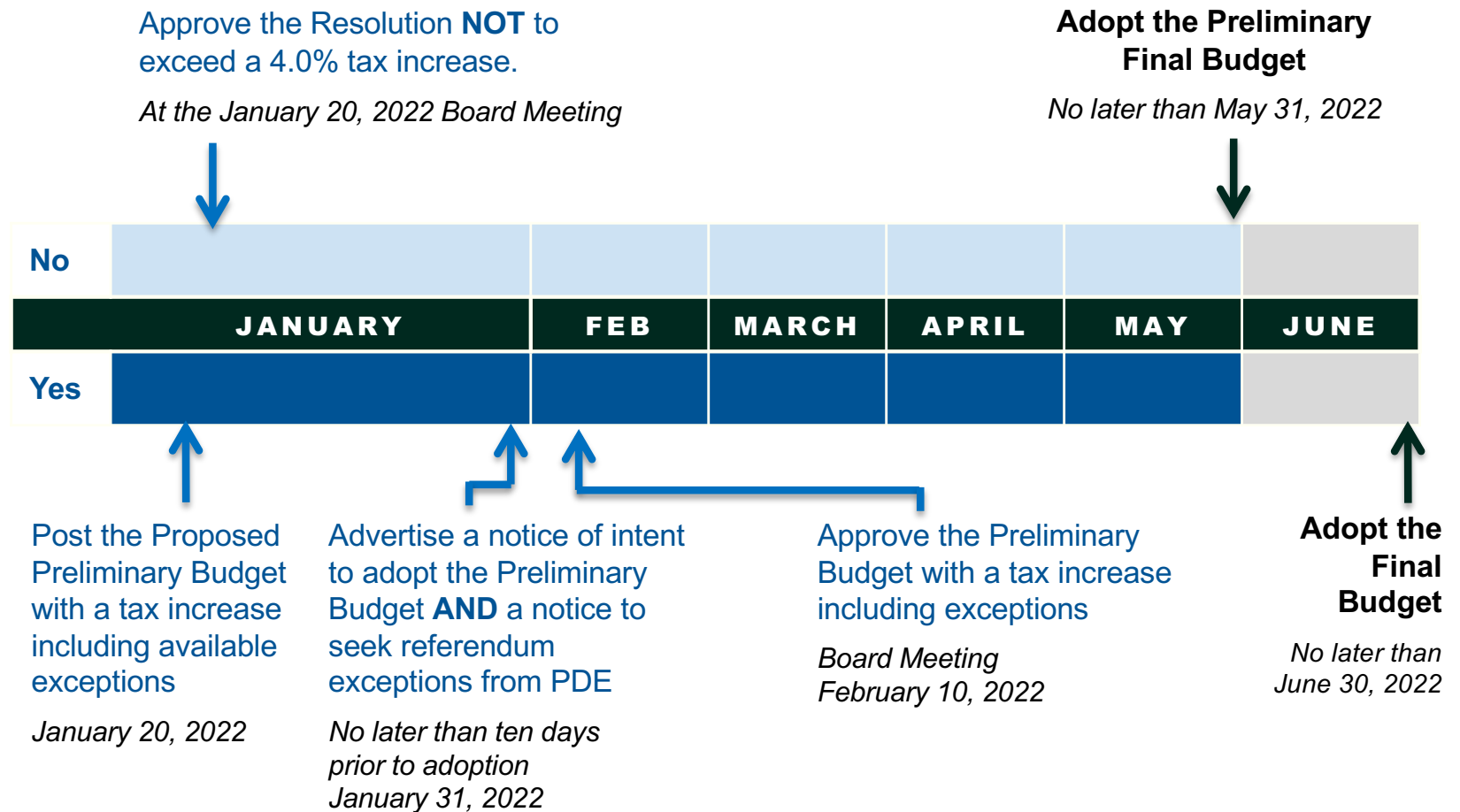
Transfer to Capital Reserve or commit or assign (estimated)	0
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June 30, 2022 Estimated Ending Fund Balance*	\$9,389,675
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* Includes Athletic Fund

2022-2023 Budget Timeline

Act 1 Budget Timeline Based on Need to Exceed Adjusted Index



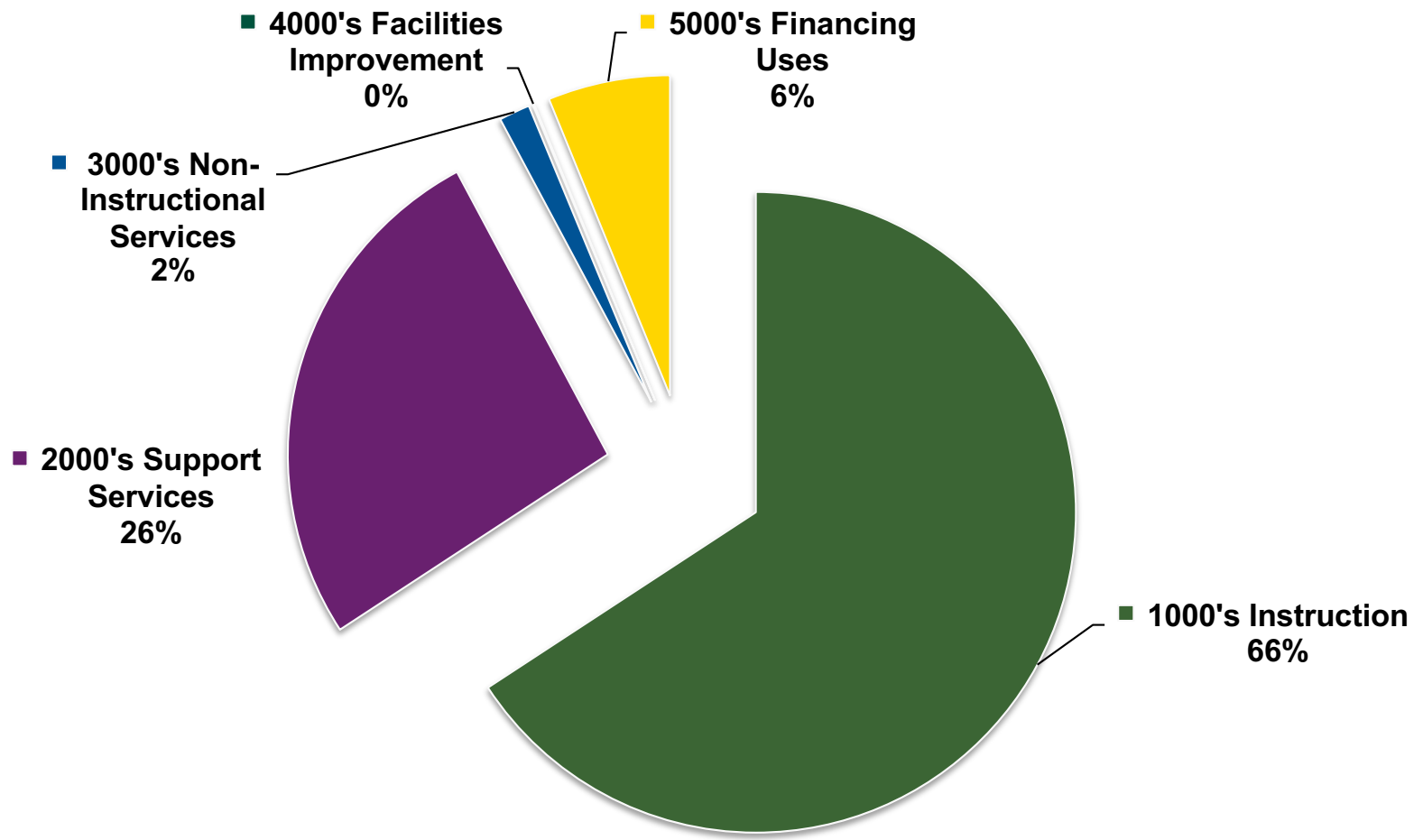


General Fund Budget Functions

Function	Description	2020-21 Actual	2021-22 Budget	Change	2022-23 Budget	Change	% Change
1100	Regular Instrucion	58,103,746	63,315,061	5,211,315	69,629,466	6,314,405	9.97%
1200	Special Programs	19,834,609	21,417,189	1,582,580	22,414,153	996,964	4.65%
1300	Vocational Education	1,493,058	1,559,622	66,564	1,637,603	77,981	5.00%
1400	Other Instruction	306,108	151,196	(154,912)	159,738	8,542	5.65%
1500	Federal Non-Public	52,149	55,002	2,853	27,208	(27,794)	-50.53%
1600	Community College	466,028	480,009	13,981	480,009	-	0.00%
2100	Pupil Personnel	4,611,151	4,914,390	303,239	3,590,526	(1,323,864)	-26.94%
2200	Instructional Staff	1,650,533	1,359,840	(290,693)	1,385,074	25,234	1.86%
2300	Administration	7,079,943	7,933,046	853,103	8,273,954	340,908	4.30%
2400	Pupil Health	2,270,036	2,472,341	202,305	2,575,688	103,347	4.18%
2500	Business	1,296,794	1,447,351	150,557	1,539,864	92,513	6.39%
2600	Operations & Maintenance	9,306,791	9,851,965	545,174	10,871,268	1,019,303	10.35%
2700	Student Transportation	4,705,842	5,457,154	751,312	5,753,792	296,638	5.44%
2800	Central	3,908,925	4,093,072	184,147	3,779,920	(313,152)	-7.65%
2900	Other Support Services	90,216	90,217	1	92,986	2,769	3.07%
3200	Student Activities	1,903,815	2,088,098	184,283	2,150,043	61,945	2.97%
3300	Community Service	74,478	104,575	30,097	101,896	(2,679)	-2.56%
4200	Site Improvement	-	-	-	-	-	-
4600	Building Improvement	218,894	185,000	(33,894)	106,500	(78,500)	-42.43%
5100	Debt Service	6,607,972	7,399,203	791,231	7,353,542	(45,661)	-0.62%
5200	Fund Transfers	4,586,069	994,971	(3,591,098)	1,500,000	505,029	50.76%
Total		128,567,155	135,369,302	6,802,147	143,423,230	8,053,928	5.95%



2022-2023 General Fund Budget Functions



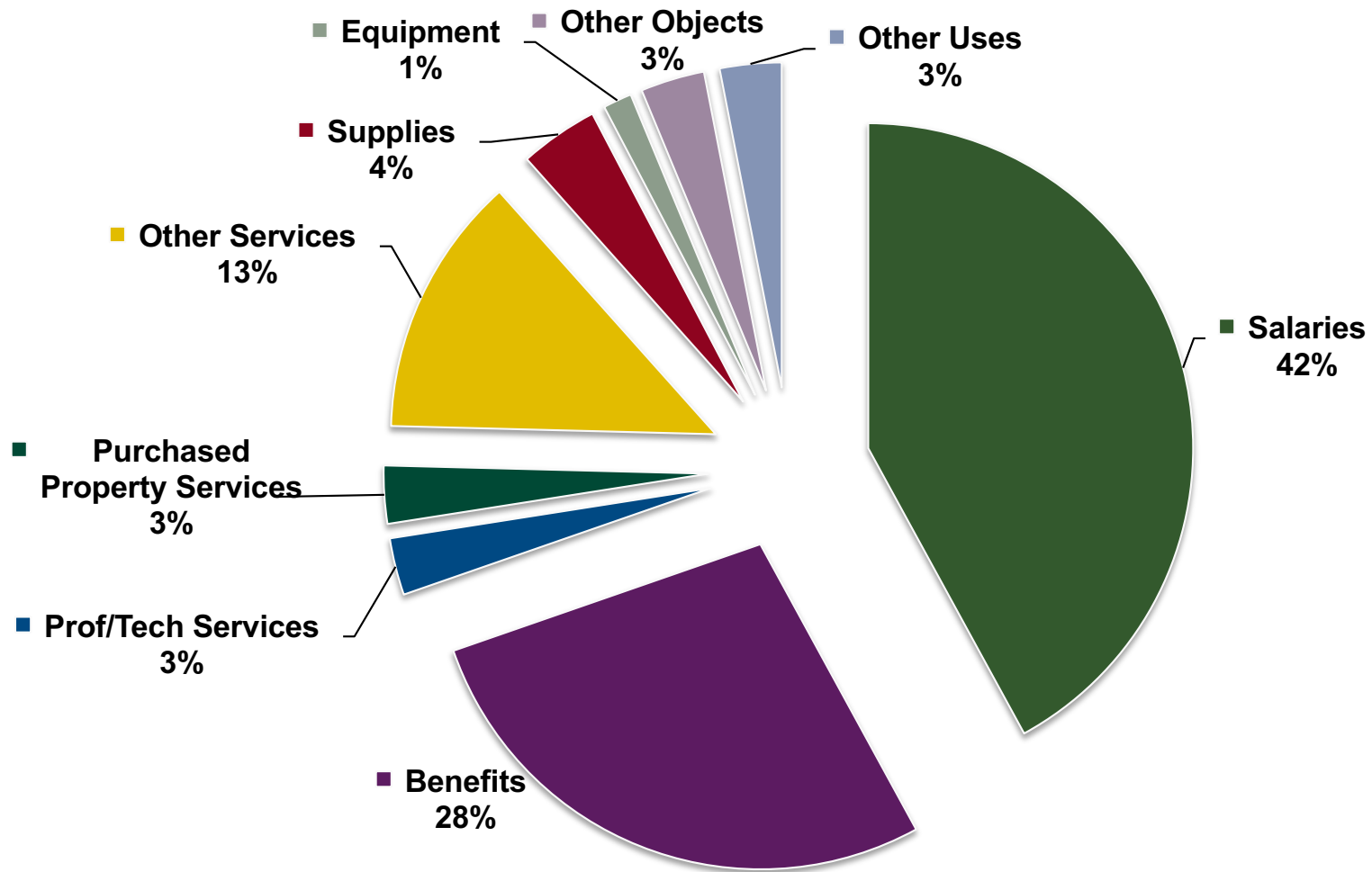


General Fund Budget Object Categories

Object	Description	2020-2021 Actual	2021-2022 Budget	Change	2022-2023 Budget	Change
100	Salaries	53,950,355	56,697,713	2,747,358	60,289,725	3,592,012
200	Benefits	32,107,968	37,349,142	5,241,174	39,654,869	2,305,727
300	Prof/Tech Services	2,885,178	3,751,111	865,932	4,073,104	321,994
400	Purch. Property Services	3,797,754	3,845,920	48,165	4,129,162	283,242
500	Other Services	17,340,508	18,469,019	1,128,511	18,634,608	165,589
600	Supplies	4,926,429	5,355,430	429,001	5,614,817	259,387
700	Equipment	2,085,034	1,417,887	(667,148)	2,055,330	637,444
800	Other Objects	4,035,253	4,719,673	684,420	4,570,297	(149,376)
900	Other Uses	7,438,674	3,763,408	(3,675,266)	4,401,318	637,910
Total		128,567,155	135,369,303	6,802,148	143,423,230	8,053,928



2022-2023 General Fund Object Categories





Revenue Budget

Account	Description	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Budget Change	Percent Inc./Dec.
6000	Local Sources	92,244,731	92,115,465	93,584,447	1,468,982	1.59%
7000	State Sources	34,140,691	34,382,612	35,685,738	1,303,126	3.79%
8000	Federal Sources	3,218,677	7,438,735	5,953,226	-1,485,509	-19.97%
9000	Other Sources	13,930	-	-	-13,930	-
Total		129,618,029	133,936,812	135,223,411	1,272,669	



Local Revenue Five Year History

Function	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Budget Change	% Change
6111	Current RE	61,753,113	63,715,016	66,388,552	68,546,835	68,639,671	92,836	0.14%
6112	Interim RE	76,204	161,845	92,113	95,500	97,500	2,000	2.09%
6113	Public Utility RE	79,619	74,072	81,897	82,000	86,000	4,000	4.88%
6114	Payment in Lieu of Taxes	14,768	14,849	20,956	2,200	2,200	-	0.00%
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	18,000,000	18,801,296	801,296	4.45%
6153	RE Transfer	1,629,619	1,652,448	2,007,909	1,450,000	1,650,000	200,000	13.79%
6411	Delinquent RE	1,809,906	1,923,346	2,136,646	1,736,000	1,876,000	140,000	8.06%
6420	Delinquent Per Capita	73,436	68,624	33,480	-	-	-	-
6510	Interest	688,965	492,593	26,471	30,000	21,500	(8,500)	-28.33%
6710	Athletic Revenue	96,701	99,295	-	50,000	80,000	30,000	60.00%
6740	Fees	100,615	76,553	92,590	50,000	80,000	30,000	60.00%
6821	State Rev Rec'd Other LEA	316,067	172,341	179,113	120,000	125,000	5,000	4.17%
6832	Fed IDEA	1,491,107	1,457,287	1,407,696	1,383,318	1,383,318	-	0.00%
6839	Other Federal Passthru	-	-	122,400	-	-	-	-
6910	Rentals	155,214	91,751	131,186	77,650	170,000	92,350	118.93%
6920	Donations	44,609	41,782	59,370	30,000	60,000	30,000	100.00%
6942	Summer School Tuition	57,440	16,279	1,290	21,000	21,000	-	0.00%
6944	Receipt Other LEA	385,747	393,563	507,637	390,962	390,962	-	0.00%
6990	Misc Revenue	195,076	183,228	249,378	50,000	100,000	50,000	100.00%
6991	Refund Prior Year Exp	117	41,033	529,752	-	-	-	-
6992	Advertising	-	-	-	-	-	-	-
Total		87,236,653	89,392,381	92,244,731	92,115,465	93,584,447	1,468,982	



State Revenue Five Year History

Function Description		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Budget Change	% Change
7110	Basic Education Subsidy	13,855,673	14,220,073	14,220,054	14,244,253	14,244,253	-	0.00%
7112	BEF-Social Security	-	1,683,628	1,906,683	2,222,401	2,298,673	76,272	3.43%
7160	Section 1305	207,497	259,769	258,079	150,000	250,000	100,000	66.67%
7250	Migratory Children	40	-	-	-	-	-	-
7271	Special Education	3,936,047	4,078,709	4,209,576	4,098,612	4,098,612	-	0.00%
7291	EAP	8,211	-	-	-	-	-	-
7310	Transportation	1,596,976	1,748,553	1,852,604	1,450,000	1,800,000	350,000	24.14%
7320	Rental Sinking Fund	124,077	124,508	108,472	126,040	126,195	155	0.12%
7330	Health Services	167,642	160,733	163,922	170,000	165,000	(5,000)	-2.94%
7340	State Property Tax Red.	1,279,432	1,297,233	1,295,091	1,285,530	1,285,530	-	0.00%
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	-	0.00%
7506	PA Smart	-	-	21,389	-	-	-	-
7810	FICA	1,858,322	-	-	-	-	-	-
7820	Retirement	8,639,904	9,085,643	9,280,813	9,824,987	10,606,686	781,699	7.96%
Total		32,509,608	33,469,637	34,140,691	34,382,612	35,685,738	1,303,126	



Federal Revenue Five Year History

Function	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Budget Change	% Change
8514	Title I	1,261,914	1,602,605	1,231,675	1,222,179	1,204,683	(17,496)	-1.43%
8515	Title II	246,691	219,995	218,182	224,262	212,373	(11,889)	-5.30%
8516	Title III	64,072	26,090	44,237	48,910	44,685	(4,225)	-8.64%
8517	Title IV	53,021	96,804	57,899	93,384	91,485	(1,899)	-2.03%
8741	Esser Cares Act	-	154,625	1,234,921	5,450,000	3,057,619	(2,392,381)	-43.90%
8742	Covid Funding	-	-	36,360	-	942,381	942,381	-
8743	Emergency Covid Response	-	-	41,626	-	-	-	-
8820	Medical Access	163,108	225,201	353,776	400,000	400,000	-	0.00%
Total		1,788,806	2,325,320	3,218,677	7,438,735	5,953,226	(1,485,509)	



Other Revenue Five Year History

Function Description		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 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	-	-	-	-
Total		-	6,077,127	13,930	-	-	-	