

The background of the slide is a collage of school-related items. In the top left, a portion of a white calculator with black buttons is visible. Below it, a black pencil and a blue pencil are shown. To the right, a spiral-bound notebook with a tan cover is partially visible. In the bottom right, a colorful pie chart with segments in blue, red, green, and purple is shown, with a red pencil and a yellow pencil resting on it. On the left side, there is a blue bar chart with several vertical bars of varying heights. The text is overlaid on a white rectangular area in the center of the collage.

WEST SHORE SCHOOL DISTRICT

Introduction to the 2021-2022 Preliminary General Fund Budget

Presented December 2020

A vertical decorative strip on the left side of the slide. It features a close-up of a calculator's keypad with a plus sign button, two sharpened pencils (one black, one blue), and a portion of a bar chart with blue bars on a white background.

Expenditures

- PSERS increase from 34.51% to 34.94%
- Charter School Tuition
- Projected Salaries and Benefits
- Technology Equipment
- Capital Projects
- Pending Staffing Updates

A vertical decorative strip on the left side of the slide. It features a close-up of a calculator's keypad with a plus sign button, two sharpened pencils (one black, one blue), and a bar chart with blue bars of increasing height.

Revenues

- Real Estate Tax increase to Act 1 Adjusted Index of 3.5%
- Unknown State and Federal Funding

Current Status

2021-2022 Expenditures

Expenditure Budget	\$136,799,259
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2021-2022 Revenues

Revenue Budget (to include 3.5%)	\$127,678,684
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Difference (Revenue to Expenditures)	-\$9,120,575
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2020-2021 Capital Reserve Analysis

Balance as of June 30, 2020	\$18,224,782
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Transfer from General Fund	1,200,000
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Estimated Expenditures during 2020-2021:	3,200,000
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June 30, 2021 Estimated Ending Balance	\$16,224,782
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2020-2021 Fund Balance

2020-2021 Beginning Fund Balance	\$14,347,883
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Fund Balance Used to Balance 2020-2021 Budget	-643,719
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Non-spend, restricted, assigned:	-4,367,425
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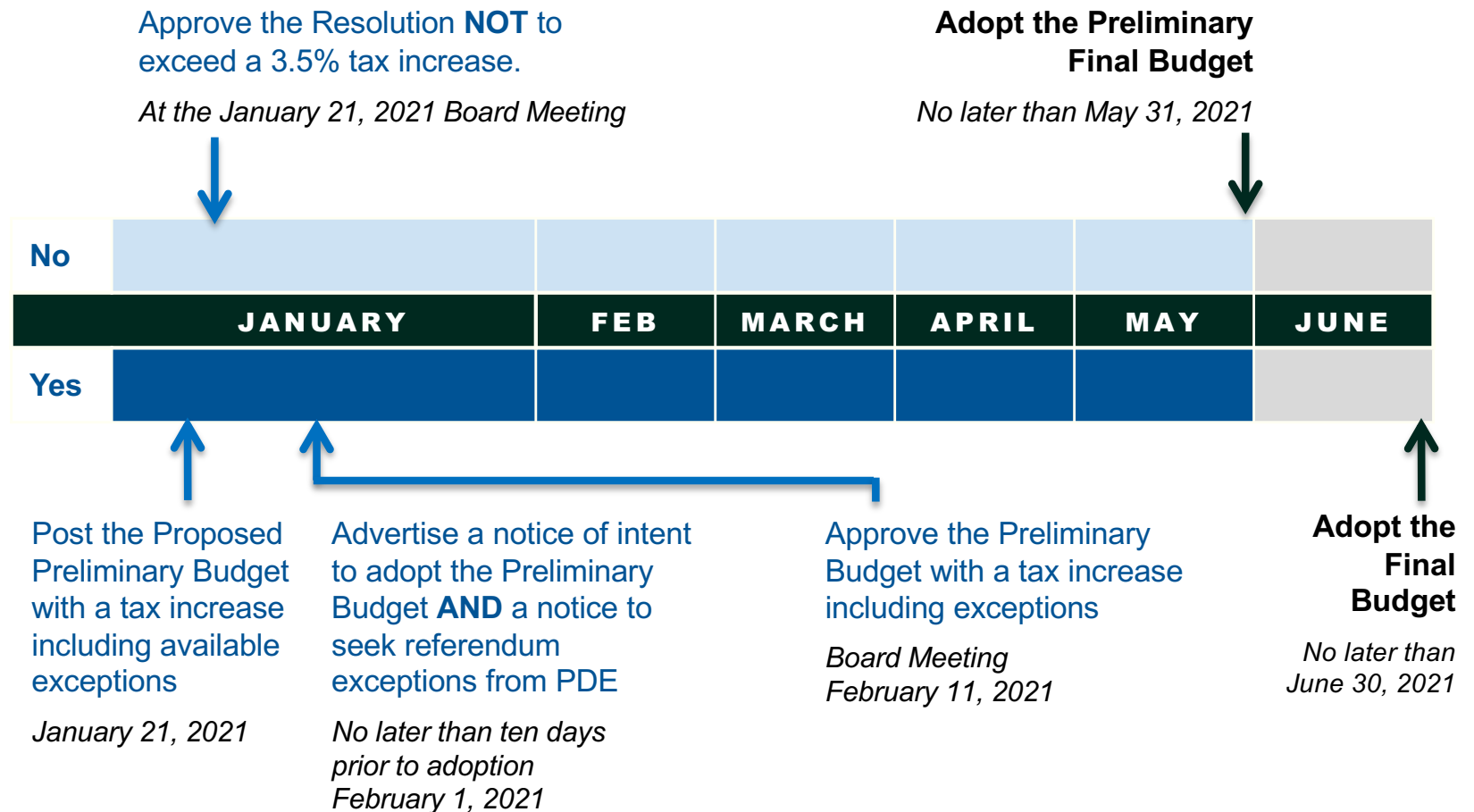
Transfer to Capital Reserve or commit or assign (estimated)	0
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June 30, 2021 Estimated Ending Fund Balance*	\$9,336,739
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* Includes Athletic Fund

2021-2022 Budget Timeline

Act 1 Budget Timeline Based on Need to Exceed Adjusted Index

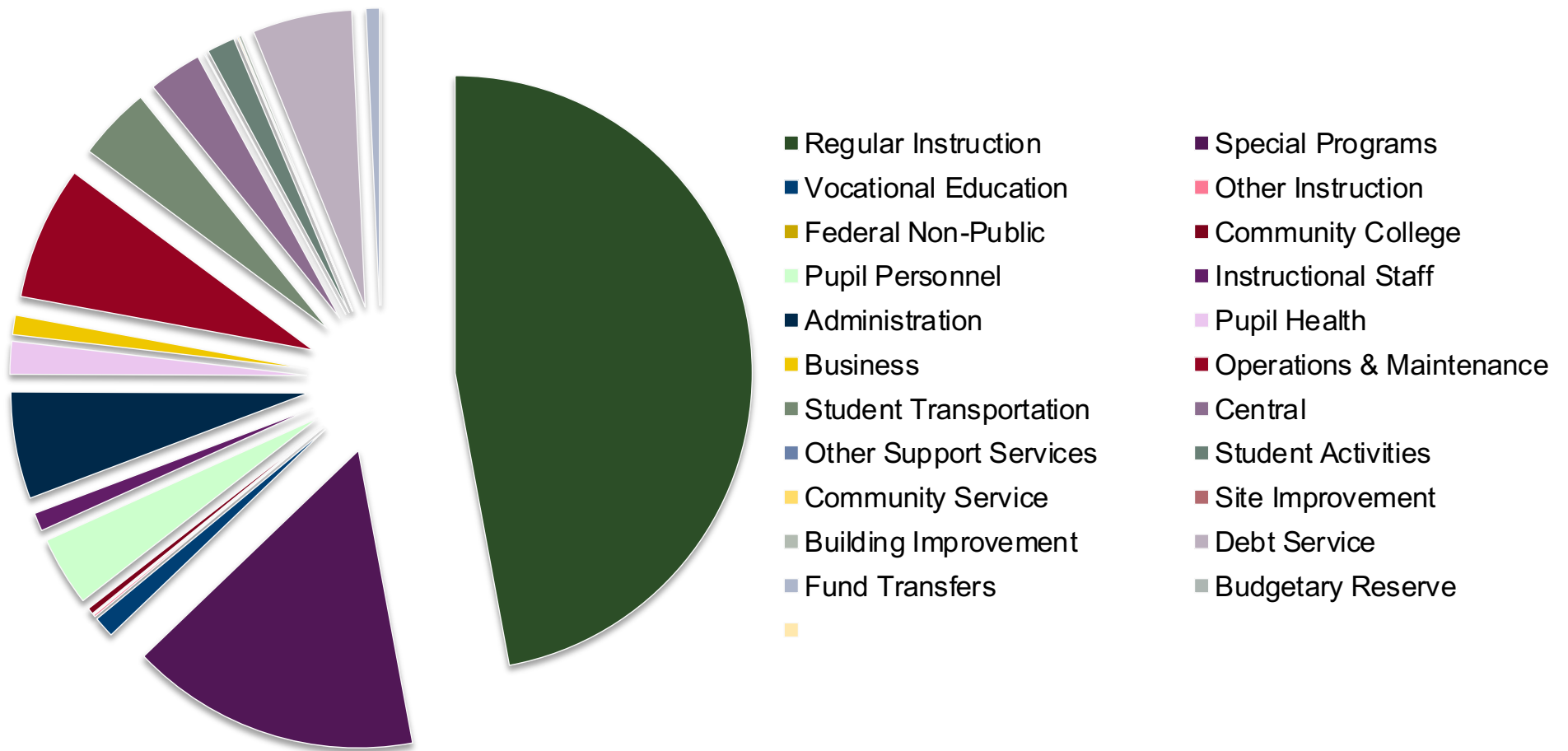




General Fund Budget Functions

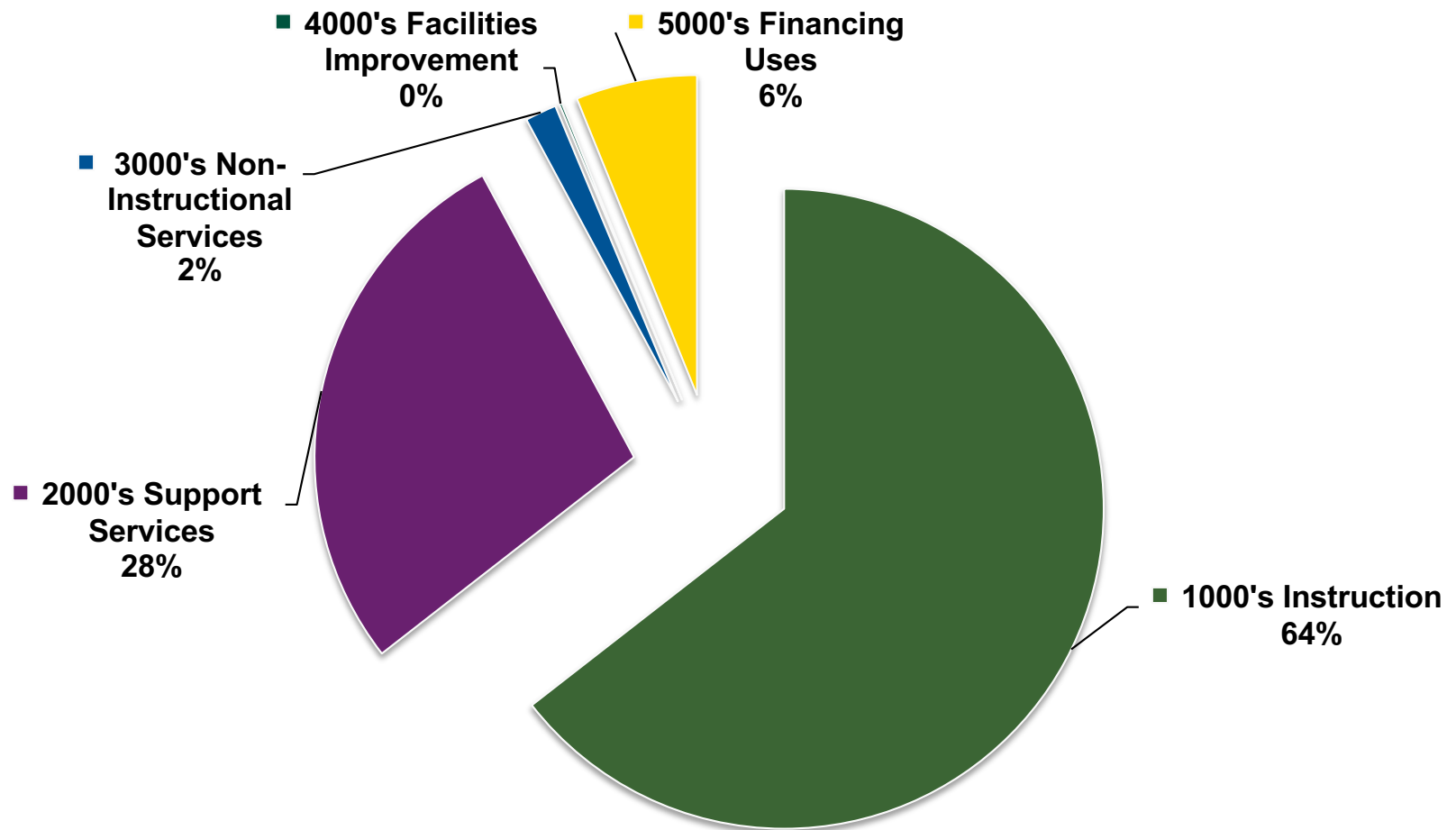
Function	Description	2019-20 Actual	2020-21 Budget	Change	2021-22 Budget	Change	% Change
1100	Regular Instrucion	58,010,833	58,983,963	973,130	64,402,701	5,418,737	9.19%
1200	Special Programs	19,953,869	17,760,756	(2,193,113)	21,571,468	3,810,712	21.46%
1300	Vocational Education	1,324,095	1,493,058	168,963	1,559,622	66,564	4.46%
1400	Other Instruction	119,950	146,233	26,283	151,681	5,448	3.73%
1500	Federal Non-Public	28,302	30,651	2,349	55,002	24,351	79.45%
1600	Community College	509,843	466,028	(43,815)	466,028	-	0.00%
2100	Pupil Personnel	4,987,485	4,766,937	(220,548)	5,161,708	394,771	8.28%
2200	Instructional Staff	768,984	1,207,932	438,948	1,357,188	149,256	12.36%
2300	Administration	7,315,480	7,488,785	173,305	7,951,806	463,021	6.18%
2400	Pupil Health	2,306,184	2,289,109	(17,075)	2,434,053	144,944	6.33%
2500	Business	1,324,103	1,390,795	66,692	1,444,984	54,189	3.90%
2600	Operations & Maintenanc	10,832,296	9,466,111	(1,366,186)	9,943,683	477,572	5.05%
2700	Student Transportation	4,772,861	5,373,826	600,965	5,481,938	108,112	2.01%
2800	Central	3,526,963	3,891,144	364,182	3,965,621	74,476	1.91%
2900	Other Support Services	90,606	90,606	(0)	90,986	380	0.42%
3200	Student Activities	1,737,514	1,936,396	198,882	2,078,875	142,479	7.36%
3300	Community Service	98,455	101,838	3,383	102,741	902	0.89%
4200	Site Improvement	5,868,170	-	(5,868,170)	-	-	
4600	Building Improvement	347,192	57,800	(289,392)	185,000	127,200	220.07%
5100	Debt Service	4,735,584	8,291,071	3,555,487	7,399,203	(891,868)	-10.76%
5200	Fund Transfers	2,451,453	103,072	(2,348,381)	994,971	891,899	865.32%
Total		131,110,223	125,336,112	(5,774,111)	136,799,259	11,463,147	9.15%

2021-2022 General Fund Budget Functions





2021-2022 General Fund Budget Functions



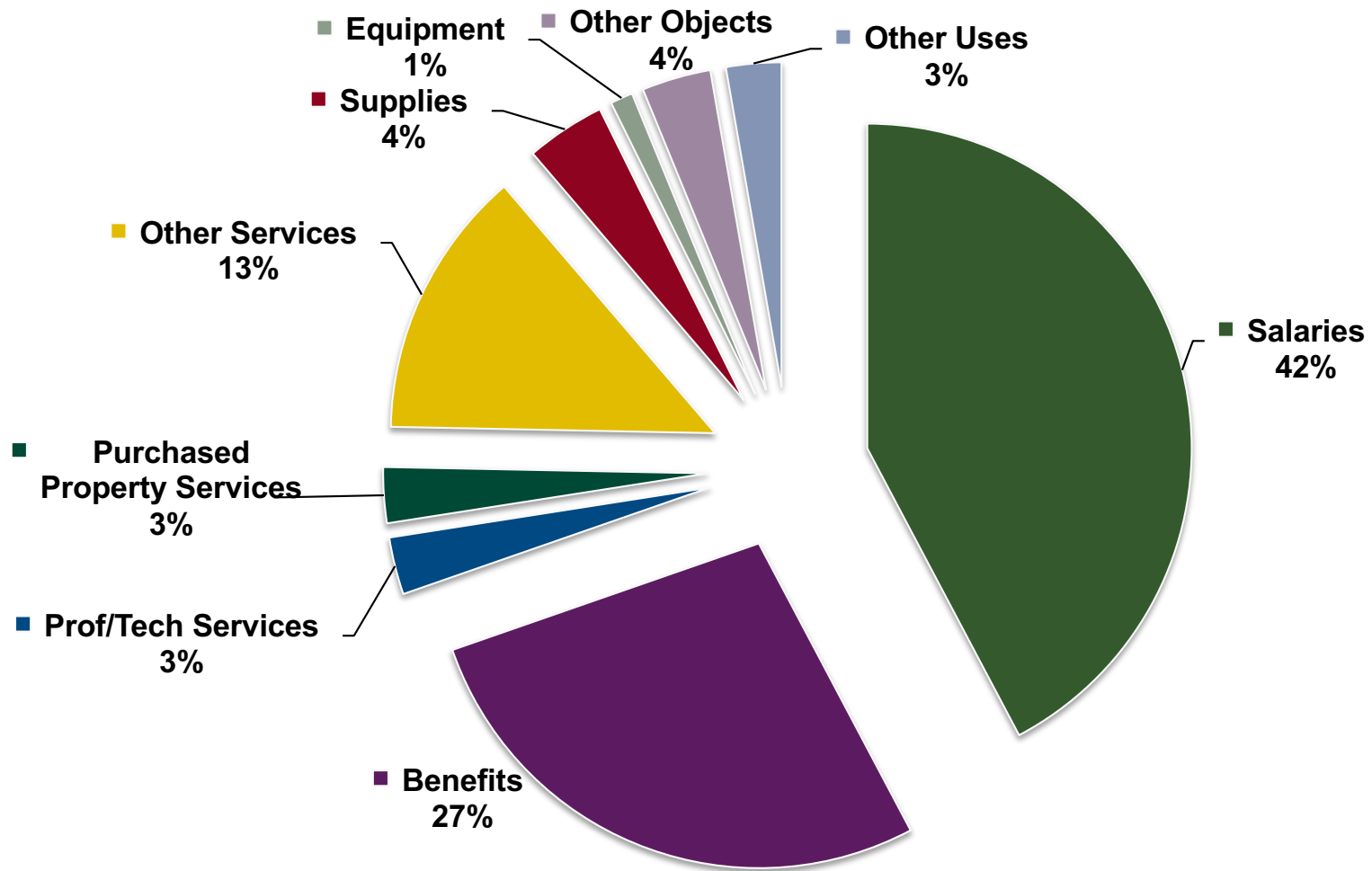


General Fund Budget Object Categories

Object	Description	2019-2020 Actual	2020-2021 Budget	Change	2021-2022 Budget	Change	% Change
100	Salaries	53,322,471	55,000,712	1,678,242	57,798,394	2,797,682	5.09%
200	Benefits	35,490,148	36,067,299	577,151	37,526,592	1,459,293	4.05%
300	Prof/Tech Services	2,663,191	3,472,551	809,360	3,910,812	438,261	12.62%
400	Purch. Property Services	4,030,861	3,542,833	(488,028)	3,798,020	255,186	7.20%
500	Other Services	14,547,587	12,659,432	(1,888,155)	18,346,608	5,687,176	44.92%
600	Supplies	5,114,929	4,882,685	(232,244)	5,406,736	524,051	10.73%
700	Equipment	8,694,218	1,217,796	(7,476,422)	1,538,337	320,540	26.32%
800	Other Objects	2,250,726	5,768,195	3,517,469	4,710,353	(1,057,842)	-18.34%
900	Other Uses	4,996,092	2,724,608	(2,271,484)	3,763,408	1,038,800	38.13%
Total		131,110,223	125,336,112	(5,774,111)	136,799,259	11,463,147	9.15%



2021-2022 General Fund Object Categories





Revenue Budget

Account	Description	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	Budget Change	Percent Inc./Dec.
6000	Local Sources	89,392,381	88,625,510	91,145,508	2,519,998	2.84%
7000	State Sources	33,469,637	34,022,255	34,544,441	522,186	1.53%
8000	Federal Sources	2,325,320	2,044,628	1,988,735	-55,893	-2.73%
9000	Other Sources	6,077,127	-	-		
Total		131,264,465	124,692,393	127,678,684	2,986,291	



Local Revenue History

Function	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	Budget Change	% Change
6111	Current RE	59,605,449	61,753,113	63,715,016	65,696,000	68,087,500	2,391,500	3.64%
6112	Interim RE	127,158	76,204	161,845	126,000	95,500	(30,500)	-24.21%
6113	Public Utility RE	75,132	79,619	74,072	75,000	82,000	7,000	9.33%
6114	Payment in Lieu of Taxes	2,804	14,768	14,849	3,000	2,200	(800)	-26.67%
6120	Per Capita	160,146	156,108	156,252	-	-	-	
6141	Act 511 Per Capita	317,678	309,693	310,014	-	-	-	
6151	511 EIT	17,295,467	17,802,530	18,250,209	16,465,000	17,465,000	1,000,000	6.07%
6153	RE Transfer	1,408,907	1,629,619	1,652,448	1,450,000	1,450,000	-	0%
6411	Delinquent RE	1,613,649	1,809,906	1,923,346	1,646,000	1,736,000	90,000	5.47%
6420	Delinquent Per Capita	56,573	73,436	68,624	46,510	-	(46,510)	-100%
6510	Interest	148,588	688,965	492,593	450,000	30,000	(420,000)	-93.33%
6710	Athletic Revenue	110,353	96,701	99,295	110,000	50,000	(60,000)	-54.55%
6740	Fees	120,475	100,615	76,553	100,000	50,000	(50,000)	-50.00%
6821	State Rev Rec'd Other LEA	91,765	316,067	172,341	120,000	120,000	-	0%
6832	Fed IDEA	1,465,914	1,491,107	1,457,287	1,500,000	1,407,696	(92,304)	-6.15%
6910	Rentals	127,019	155,214	91,751	128,000	77,650	(50,350)	-39.34%
6920	Donations	33,710	44,609	41,782	30,000	30,000	-	0%
6942	Summer School Tuition	21,515	57,440	16,279	30,000	21,000	(9,000)	-30.00%
6944	Receipt Other LEA	305,230	385,747	393,563	500,000	390,962	(109,038)	-21.81%
6990	Misc Revenue	197,075	195,076	183,228	150,000	50,000	(100,000)	-66.67%
6991	Refund Prior year exp	18,798	117	41,033	-	-	-	-
6992	Advertising	105	-	-	-	-	-	-
Total		83,303,511	87,236,653	89,392,381	88,625,510	91,145,508	2,519,998	



State Revenue History

Function	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	Budget Change	% Change
7110	Basic Education Subsidy	13,595,794	13,855,673	14,220,073	14,244,253	14,244,253	-	0%
7112	BEF-Social Security	-	-	1,683,628	2,118,929	2,213,400		
7160	Section 1305	163,629	207,497	259,769	150,000	150,000	-	0%
7250	Migratory Children	120	40	-	-	-	-	
7271	Special Education	3,883,910	3,936,047	4,078,709	4,098,612	4,098,612	-	0%
7291	EAP	-	8,211	-	-	-	-	
7310	Transportation	1,528,171	1,596,976	1,748,553	1,450,000	1,450,000	-	0%
7320	Rental Sinking Fund	653,029	124,077	124,508	123,717	126,040	2,323	2%
7330	Health Services	171,036	167,642	160,733	170,000	170,000	-	0%
7340	State Property Tax Reduct.	1,282,768	1,279,432	1,297,233	1,297,233	1,295,091	(2,142)	-0.2%
7360	Safe Schools		25,000				-	
7505	Ready to Learn Block Grant	810,789	810,789	810,789	810,789	810,789	-	0%
7810	FICA	1,736,682	1,858,322	-	-	-	-	
7820	Retirement	8,081,222	8,639,904	9,085,643	9,558,722	9,986,256	427,534	4%
Total		31,907,150	32,509,608	33,469,637	34,022,255	34,544,441	427,715	



Federal Revenue History

Function	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	Budget Change	% Change
8514	Title I	1,178,173	1,261,914	1,602,605	1,221,298	1,222,179	881	0.07%
8515	Title II	236,765	246,691	219,995	240,406	224,262	(16,144)	-6.72%
8516	Title III	31,175	64,072	26,090	44,725	48,910	4,185	9.36%
8517	Title IV	25,087	53,021	96,804	80,199	93,384	13,185	16.44%
8741	Esser Cares Act	-	-	154,625				
8820	Medical Access	39,871	163,108	225,201	400,000	400,000	-	0%
Total		1,511,071	1,788,806	2,325,320	1,986,628	1,988,735	2,107	



Other Revenue History

Function	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	Budget Change	% Change
9200	Proceeds Extended		-	207,787	-	-	-	
9330	Capital Projects Transfer			5,868,170				
9400	Sale of Fixed Assets	258,787	-	1,170	-	-	-	-
Total		258,787	-	6,077,127	-	-	-	