

WEST SHORE SCHOOL DISTRICT

# Introduction to the 2019-2020 Preliminary General Fund Budget



**December 2018**



# Expenditures

- PSERS increase from 33.43% to 34.79%
- Charter School Tuition
- Projected Salaries and Benefits
- Technology Equipment
- Capital Projects
- Pending Staffing Updates



# Revenues

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

# Current Status

## 2019-2020 Expenditures

Expenditure Budget **\$129,365,668**

## 2019-2020 Revenues

Revenue Budget (to include 2.6%) **\$122,652,561**

**Difference (Revenue to Expenditures) -\$6,713,107**

## 2018-2019 Capital Reserve Analysis

Balance as of June 30, 2018 19,966,583

Transfer from General Fund 1,000,000

Estimated Expenditures during 2018-2019: 3,340,000

**June 30, 2019 Estimated Ending Balance \$17,626,583**

## 2018-2019 Fund Balance

2018-2019 Beginning Fund Balance 13,710,713

Fund Balance Used to Balance 2018-2019 Budget -155,206

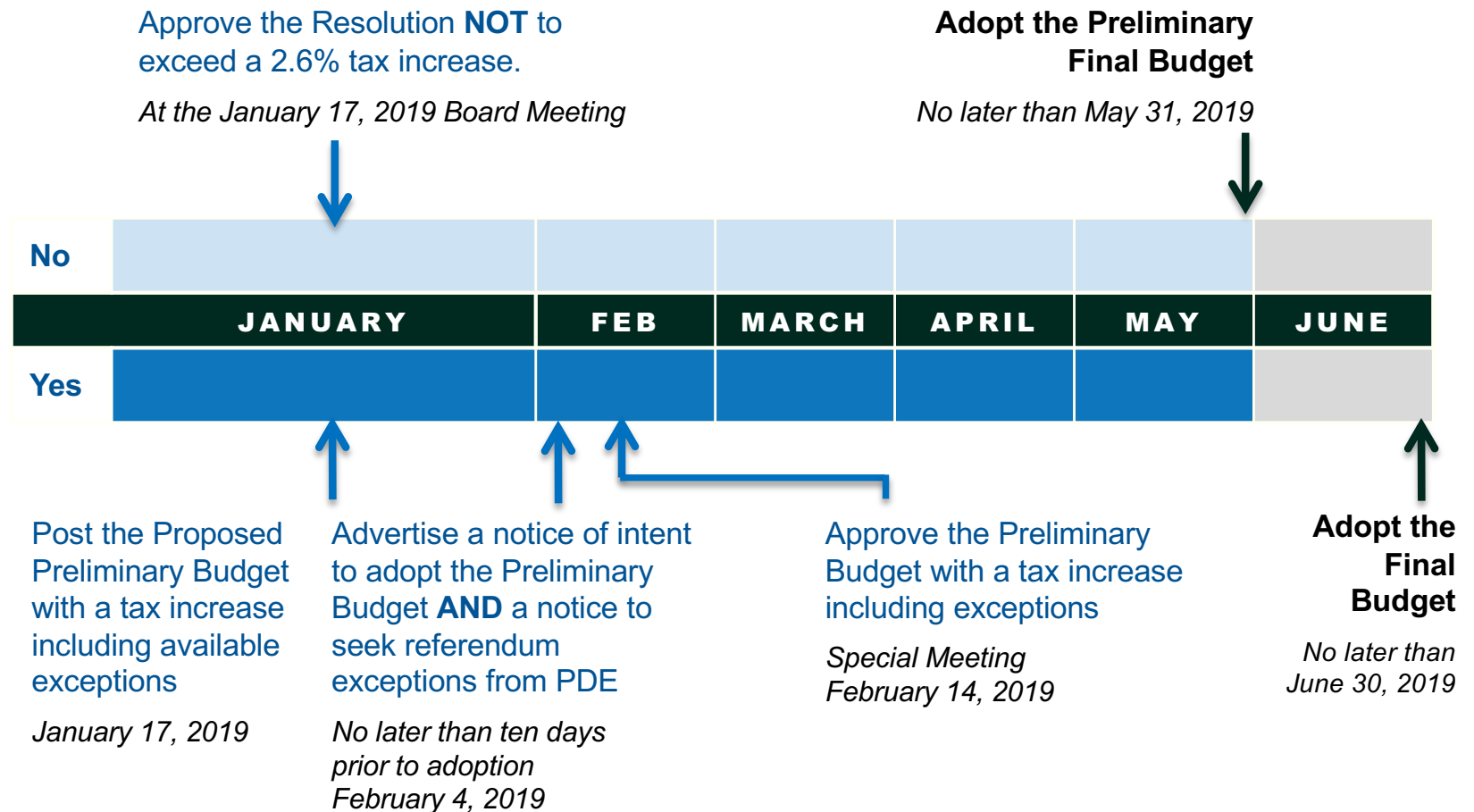
Non-spend, restricted, assigned: -3,228,100

Transfer to Capital Reserve or commit or assign (estimated) -1,000,000

**June 30, 2019 Estimated Ending Fund Balance\* \$9,327,407**

# 2019-2020 Budget Timeline

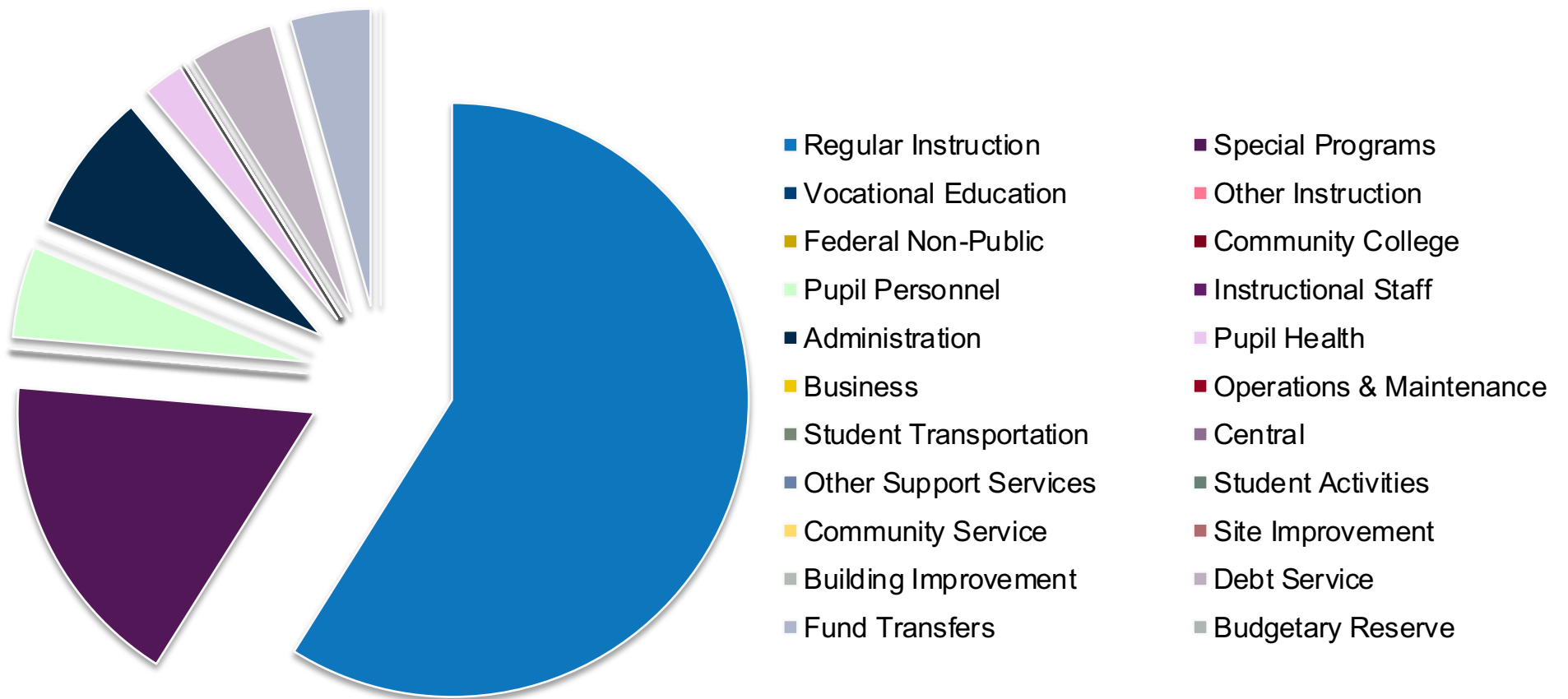
## Act 1 Budget Timeline Based on Need to Exceed Adjusted Index



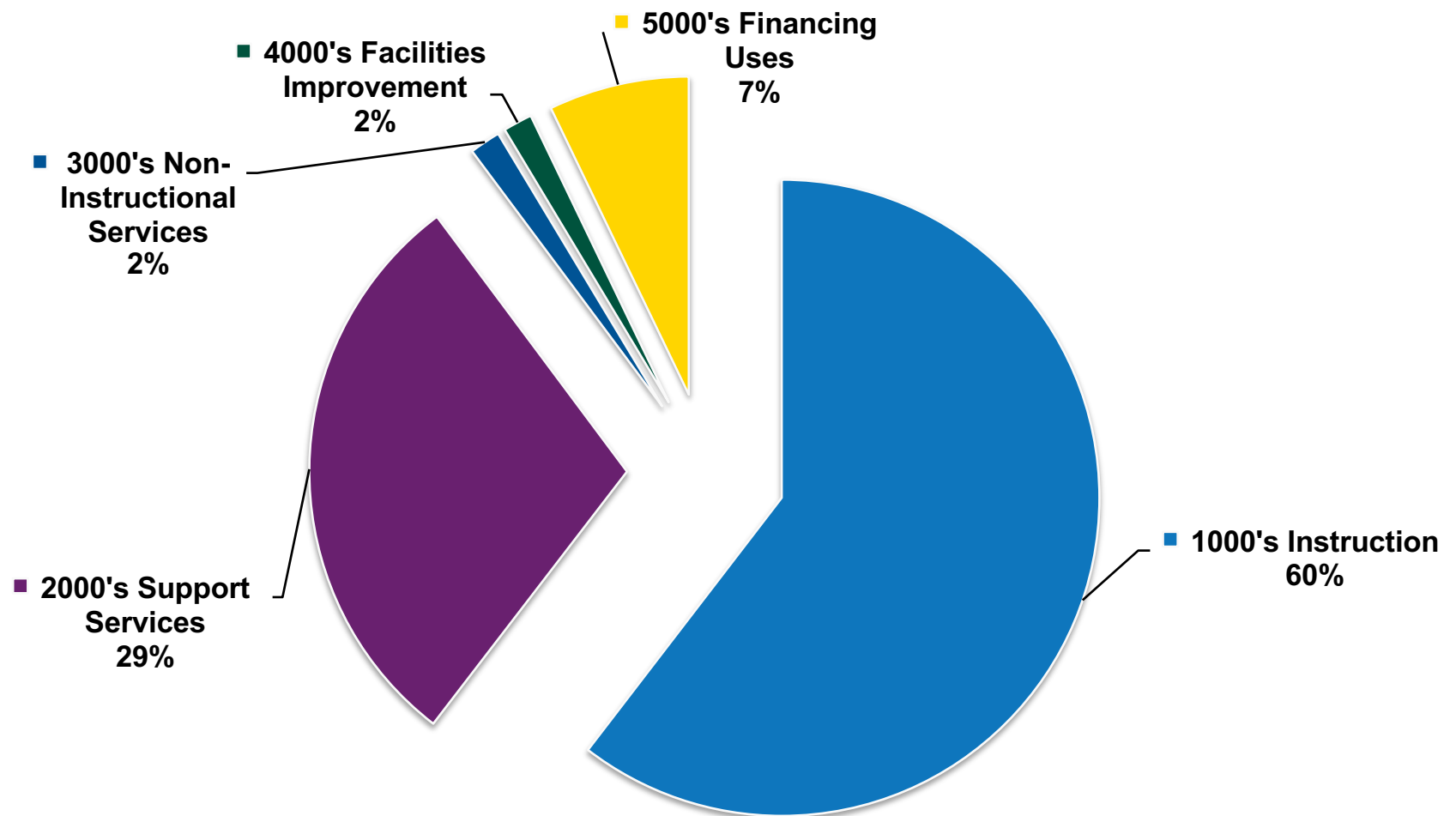
# General Fund Budget Functions

Function	Description	2017-18 Budget	2018-19 Budget	Change	2019-20 Budget	Change	% Change
1100	Regular Instrucion	52,253,323	54,501,750	2,248,427	59,006,934	4,505,184	8.62%
1200	Special Programs	15,903,131	16,599,822	696,692	17,419,227	819,405	5.15%
1300	Vocational Education	1,197,302	1,240,071	42,769	1,321,470	81,399	6.80%
1400	Other Instruction	1,376,485	256,552	(1,119,933)	195,420	(61,132)	-4.44%
1500	Federal Non-Public	-	18,063	18,063	15,000	(3,063)	0%
1700	Community College	604,471	556,047	(48,424)	511,355	(44,692)	-7.39%
2100	Pupil Personnel	3,860,573	4,480,798	620,225	4,943,350	462,552	11.98%
2200	Instructional Staff	1,298,077	1,126,236	(171,841)	1,185,682	59,446	4.58%
2300	Administration	6,949,513	7,334,780	385,268	7,692,592	357,811	5.15%
2400	Pupil Health	1,781,771	1,962,742	180,971	2,165,121	202,380	11.36%
2500	Business	1,327,009	1,227,279	(99,731)	1,305,491	78,213	5.89%
2600	Operations & Maintenance	9,220,078	9,323,827	103,749	11,005,672	1,681,845	18.24%
2700	Student Transportation	4,993,880	5,330,347	336,467	5,445,777	115,429	2.31%
2800	Central	3,174,419	3,658,737	484,318	3,927,888	269,151	8.48%
2900	Other Support Services	92,827	92,826	(1)	96,539	3,713	4.00%
3200	Student Activities	1,727,787	1,790,828	63,040	1,997,579	206,751	11.97%
3300	Community Service	103,574	101,622	(1,953)	28,328	(73,294)	-70.76%
4200	Site Improvement	638,640	-	(638,640)	-	-	0%
4600	Building Improvement	206,000	501,625	295,625	1,908,100	1,406,475	682.75%
5100	Debt Service	6,337,609	3,376,091	(2,961,518)	4,531,472	1,155,381	18.23%
5200	Fund Transfers	925,981	4,651,988	3,726,007	4,362,672	(289,316)	-31.24%
5900	Budgetary Reserve	300,000	300,000	-	300,000	-	0%
<b>Total</b>		<b>114,272,449</b>	<b>118,432,030</b>	<b>4,159,581</b>	<b>129,365,668</b>	<b>10,933,637</b>	<b>9.57%</b>

# 2019-2020 General Fund Budget Functions



# 2019-2020 General Fund Budget Functions

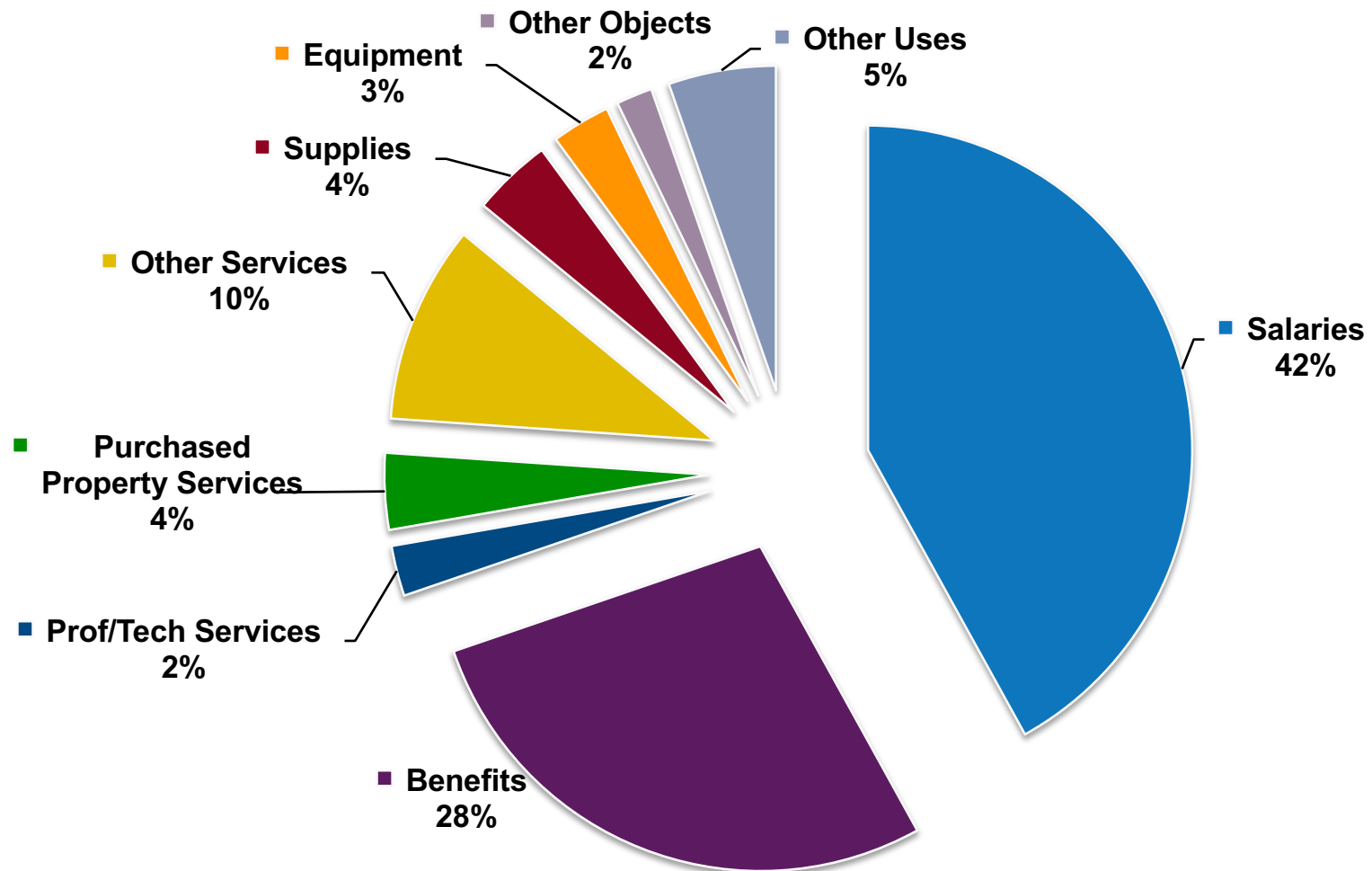




# General Fund Budget Object Categories

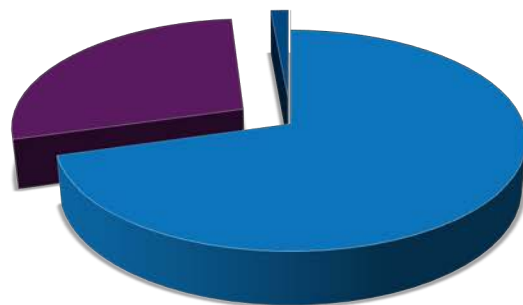
Object	Description	2017-2018 Budget	2018-2019 Budget	Change	2019-2020 Budget	Change	% Change
100	Salaries	51,239,691	52,418,555	1,178,864	54,277,626	1,859,071	3.63%
200	Benefits	30,615,526	31,780,292	1,164,766	35,965,655	4,185,363	13.67%
300	Prof/Tech Services	1,471,810	2,237,625	765,815	3,254,564	1,016,939	69.09%
400	Purch. Property Services	3,797,310	3,124,572	(672,738)	4,925,948	1,801,376	47.44%
500	Other Services	12,603,028	13,092,437	489,409	12,760,833	(331,603)	-2.63%
600	Supplies	4,495,278	5,097,950	602,672	5,130,683	32,732	0.73%
700	Equipment	2,425,971	2,294,189	(131,782)	3,785,846	1,491,657	61.49%
800	Other Objects	1,423,346	631,365	(791,981)	2,329,601	1,698,236	119.31%
900	Other Uses	6,200,490	7,755,046	1,554,556	6,934,912	(820,134)	-13.23%
<b>Total</b>		<b>114,272,449</b>	<b>118,432,030</b>	<b>4,159,581</b>	<b>129,365,668</b>	<b>10,933,637</b>	<b>9.57%</b>

# 2019-2020 General Fund Object Categories



# Revenue Budget

Account	Description	2017-2018 Budget	2018-2019 Budget	2019-2020 Budget	Budget Change	Percent Inc./Dec.
6000	Local Sources	80,635,613	84,200,978	86,906,710	2,705,732	3.21%
7000	State Sources	32,062,423	32,678,134	34,000,963	1,322,828	4.05%
8000	Federal Sources	1,419,207	1,394,304	1,734,628	340,324	24.41%
9000	Other Sources	0	157,905.00	-	-157,905	-
<b>Total</b>		<b>114,117,243</b>	<b>118,431,322</b>	<b>122,642,301</b>	<b>4,210,979</b>	



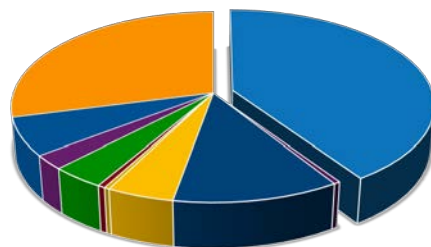
- Local Sources
- State Sources
- Federal Sources

# Local Revenue History

Function Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Budget Change	% Change
6111 Current RE	53,401,709	57,244,945	59,605,449	61,345,613	63,256,554	1,910,941	3.12%
6112 Interim RE	52,400	116,562	127,158	110,000	126,000	16,000	14.55%
6113 Public Utility RE	77,955	77,785	75,132	85,000	79,000	(6,000)	-7.06%
6114 Payment in Lieu of Taxes	15,838	6,719	2,804	15,000	3,000	(12,000)	-80.00%
6120 Per Capita	173,062	160,344	160,146	160,344	161,757	1,413	0.88%
6141 Act 511 Per Capita	343,328	333,942	317,678	333,942	320,900	(13,042)	-3.91%
6151 511 EIT	15,976,061	16,428,129	17,295,467	16,700,000	17,300,000	600,000	3.59%
6153 RE Transfer	1,340,465	1,791,503	1,408,907	1,300,000	1,390,000	90,000	6.92%
6411 Delinquent RE	1,612,032	1,807,384	1,613,649	1,692,950	1,641,000	(51,950)	-3.07%
6420 Delinquent Per Capita	50,801	46,697	56,573	34,969	40,110	5,141	14.70%
6510 Interest	15,063	44,154	148,588	140,000	200,000	60,000	42.86%
6710 Athletic Revenue	113,363	115,178	110,353	115,000	110,000	(5,000)	-4.35%
6740 Fees	143,275	140,850	120,475	141,000	120,000	(21,000)	-14.89%
6821 State Rev Rec'd Other LEA	98,249	93,419	91,765	90,000	90,000	-	0%
6832 Fed IDEA	1,452,289	1,509,758	1,465,914	1,500,000	1,500,000	-	0%
6910 Rentals	127,033	137,932	127,019	135,000	127,650	(7,350)	-5.44%
6920 Donations		49,275	33,710		20,000	20,000	-
6930 Sale of Fixed Assets		-	-		-	-	-
6942 Summer School Tuition	35,763	2,160	21,515	2,160	21,000	18,840	872.22%
6944 Receipt Other LEA	360,172	260,312	305,230	250,000	300,000	50,000	20.00%
6990 Misc Revenue	171,059	182,495	197,075	50,000	100,000	50,000	100%
6991 Refund Prior year exp	52,260	4,053	18,798			-	-
6992 Advertising	4,490	3,740	105			-	-
<b>Total</b>	<b>75,616,668</b>	<b>80,557,336</b>	<b>83,303,511</b>	<b>84,200,978</b>	<b>86,906,971</b>	<b>2,705,992</b>	

# State Revenue History

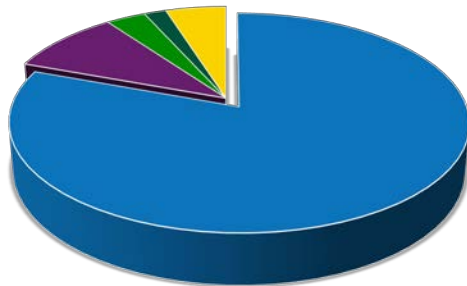
Function Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Budget Change	% Change
7110 Basic Education Subsidy	12,787,306	13,289,628	13,595,794	13,836,089	13,836,089	-	0%
7160 Section 1305	149,081	110,655	163,629	115,000	150,000	35,000	30.43%
7250 Migratory Children	112	129	120			-	-
7271 Special Education	3,761,280	3,826,069	3,883,910	3,958,904	3,958,904	-	0%
7310 Transportation	1,868,548	1,660,982	1,528,171	1,660,982	1,600,000	(60,982)	-3.67%
7320 Rental Sinking Fund	518,346	726,709	653,029	125,783	125,981	198	0.16%
7330 Health Services	174,923	175,223	171,036	175,000	175,000	-	0%
7340 State Property Tax Reduct.	1,282,881	1,288,299	1,282,768	1,279,432	1,279,432	-	0%
7360 Safe Schools						-	-
7501 Pa Acct. Block Grant						-	-
7505 Ready to Learn Block Grant	810,789	810,789				-	-
7599 Student Focused Learning			810,789	810,789	810,789		0%
7810 FICA	1,980,196	1,747,493	1,736,682	1,998,896	2,185,165	186,270	9.32%
7820 Retirement	5,862,836	7,210,334	8,081,222	8,717,260	9,879,602	1,162,342	13.33%
<b>Total</b>	<b>29,196,298</b>	<b>30,846,309</b>	<b>31,907,150</b>	<b>32,678,134</b>	<b>34,000,963</b>	<b>1,322,828</b>	



- Basic Education Subsidy
- Section 1305
- Special Education
- Transportation
- Rental Sinking Fund
- Health Services
- State Property Tax Reduct.
- Student Focused Learning
- FICA
- Retirement

# Federal Revenue History

Function	Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Budget Change	% Change
8514	Title I	905,378	1,071,612	1,178,173	1,123,496	1,221,298	97,802	8.71%
8515	Title II	212,922	194,988	236,765	131,557	240,406	108,849	82.74%
8516	Title III	51,102	66,643	31,175	45,330	44,725	(605)	-1.33%
8517	Title IV			25,087		80,199		
8519	Safe & Drug Free				25,087	-		
8690	Other		25,143					
8820	Medical Access	89,066	68,835	39,871	68,834	148,000	79,166	115.01%
<b>Total</b>		<b>1,258,468</b>	<b>1,427,221</b>	<b>1,511,071</b>	<b>1,394,304</b>	<b>1,734,628</b>	<b>285,212</b>	



- Title I
- Title II
- Title III
- Safe & Drug Free
- Medical Access

# Other Revenue History

Function	Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Budget	Budget Change	% Change
9200	Proceeds Extended	348,212			157,905	-	(157,905)	-100%
9400	Sale of Fixed Assets	240,051	15,240	258,787	-	-	-	
	<b>Total</b>	<b>588,263</b>	<b>15,240</b>	<b>258,787</b>	<b>157,905</b>	<b>-</b>	<b>(157,905)</b>	