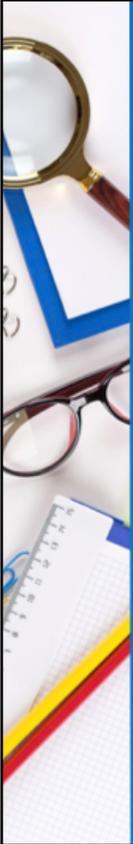


WEST SHORE SCHOOL DISTRICT

Introduction to the 2019-2020 Preliminary General Fund Budget

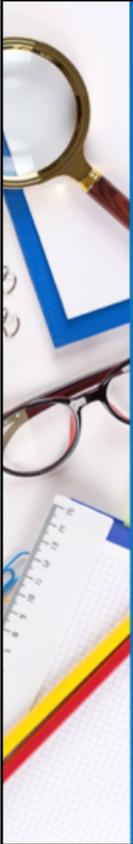


**January 2019
Revised with Notes**



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

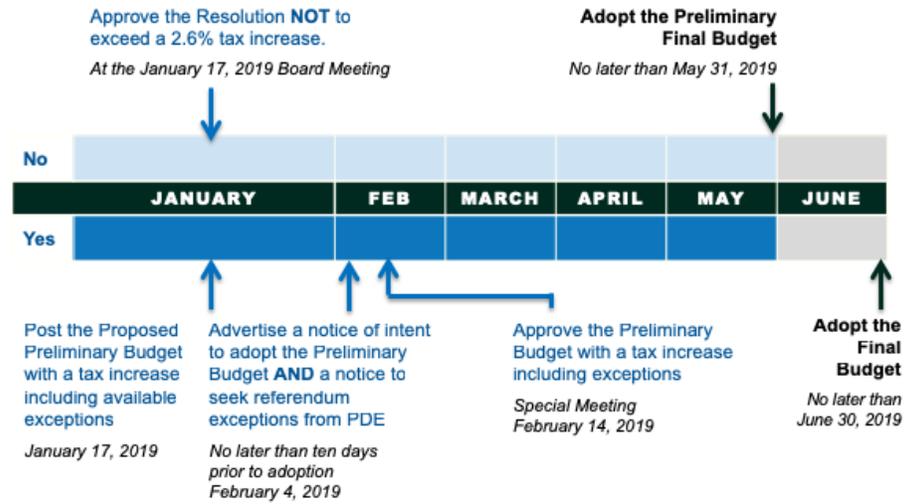
Non-spend, restricted, assigned: -3,228,100

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	59,041,934	4,540,184	8.69%
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	9,323,828	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	1,897,579	106,751	6.18%
3300	Community Service	103,574	101,622	(1,953)	103,328	1,706	1.65%
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%
Total		114,272,449	118,432,030	4,159,581	129,375,668	10,943,637	9.58%

5

1100: Regular Instruction

Increased from \$54.5 million to \$59 million or \$4.5 million

100: Increased from \$30 million to \$32 million (\$1,955,472) This figure is based on current staffing needs as well as existing contracts. \$589K was added for new positions. Title programs shifted to 1100 from 1400

200: Increased from \$18.5 million to \$21.5 million (\$3,030,589)

Health Insurance increased from \$4,980,688 to \$6,432,767 (\$1,452,079) due to higher claims experience and under budgeting in current year.

Retirement increased from \$10 million to \$11.2 million (\$1,144,023) due to increased salaries (\$696K) and increase in retirement rate. (\$435K)

FICA increased by \$159K due to increased budgeted salaries

Tuition Reimbursement increased from \$260K to \$370K (\$110K) due to increased requests for reimbursements.

300: Increased from \$645K to \$698K due to the addition of Title IV student counseling services.

400: Increased \$4K in building budgets for instructional material repairs

500: Increased from \$3.1 to \$3.6 million due to the addition of stop loss insurance.

600: Decreased from \$1.2 million to \$1 million due to a reduction in district wide text books

700: Increased furniture and equipment allocations in building budgets from \$104K to \$148K.

800: Increased from \$18K to \$24.7K due to district wide dues and fees for YCAL and Partnership for career development.

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	59,041,934	4,540,184	8.69%
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	1,897,579	106,751	6.18%
3300	Community Service	103,574	101,622	(1,953)	103,328	1,706	1.65%
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%
Total		114,272,449	118,432,030	4,159,581	129,375,668	10,943,637	9.58%

5

1200: Special Education

Increased from \$16.6 to 17.4 million (\$819K)

100: Increased from \$8.7 to \$8.8 million due to current staffing needs as well as existing contracts.

200: Increased from \$5.3 to \$5.8 million (\$510K). Health Insurance increased by \$365K and retirement increased by \$135K.

300: Increased from \$237K to \$1,194K (\$958K). The majority of this increase was the addition of emotional support classroom placements \$784K; CAIU multi-handicapped classroom placement \$67K; vision support classroom placement \$92.5K; and increased substitute costs \$45K.

500: Reduction in emotional support tuition \$491K due to the shift to 300s. Autistic support tuition reduction from \$352 to \$66K.

600, 700, & 800: little to no change

1300: Vocational Education

Vo-Tech tuition increased by \$81,399

1400: Other Instruction

Decreased from \$1.2million to \$195K due to the shift of title programs from 1400 to 1100 as directed by PDE

1500: Federal Non-Public

Federal Funds for non-public support

1700: Community College

Decreased from \$556K to \$511K due to agreement with HACC

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	59,041,934	4,540,184	8.69%
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%
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5900	Budgetary Reserve	300,000	300,000	-	300,000	-	0%
Total		114,272,449	118,432,030	4,159,581	129,375,668	10,943,637	9.58%

5

2100: Pupil Personnel

Includes pupil services, guidance, attendance, psychologists & student accounting. Increased by \$462K due to contractual salaries(74K); benefits (\$147K); safety supplies, training & software(\$116K) ; security equip. & cameras (\$110)

2200: Instructional Staff

Includes Audio Visual, Library, Title II, Professional Development & District Field Trips. Increased \$59K due to contractual obligations with salaries and benefits.

2300: Administration

Includes Administration, Legal, Tax Collection and Board Services. Increased from \$7.3 to \$7.6 million or \$358K. Increase due to \$133K in salaries, \$279 in benefits, and a \$52K decrease in equipment.

2400: Pupil Health

Increased by \$202K from \$1.963 to \$2.165. Salaries increase by \$85K; Benefits increased by \$105K

2500: Business

Increased by \$78K due to salaries & benefits increase of \$14.5 & \$26K and the purchase of a new mail truck (\$39K)

2600: Operations and Maintenance

Increased by \$1,681,845 due to a benefit increase of \$154K; purchase service increase of \$286K for repairs and maint.; Supply increase of \$39K; Equip increase of \$1.2 million

2700: Transportation

Increased by \$115K due to \$28K increase in salaries; 27K increase in benefits; increase in fuel cost of \$44K; increase in equip of \$44K for the purchase of a new transportation truck.

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	59,041,934	4,540,184	8.69%
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	1,897,579	106,751	6.18%
3300	Community Service	103,574	101,622	(1,953)	103,328	1,706	1.65%
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%
Total		114,272,449	118,432,030	4,159,581	129,375,668	10,943,637	9.58%

5

2800: Central

Increased by \$269K due to a \$117K increase in salaries (\$28.5K) and benefits (\$88K). \$61K benefit increase was for health insurance.; a \$114K increase in purchased services for Caola Tuition; & \$29K increase in software & licensing.

2900: Other Support

IU Support increased \$3.713

3200: Student Activities

Increased \$107K. Athletics increased \$7K; Instructional Student Activities increased by \$100K due to salaries & benefits increases and purchases of bank instruments.

3300: Community Service

Parent involvement for Title I and Crossing Guards

4200: Site Improvement

Nothing budgeted at this time

4600: Building Improvements

Budget includes \$1.9m for district wide improvements

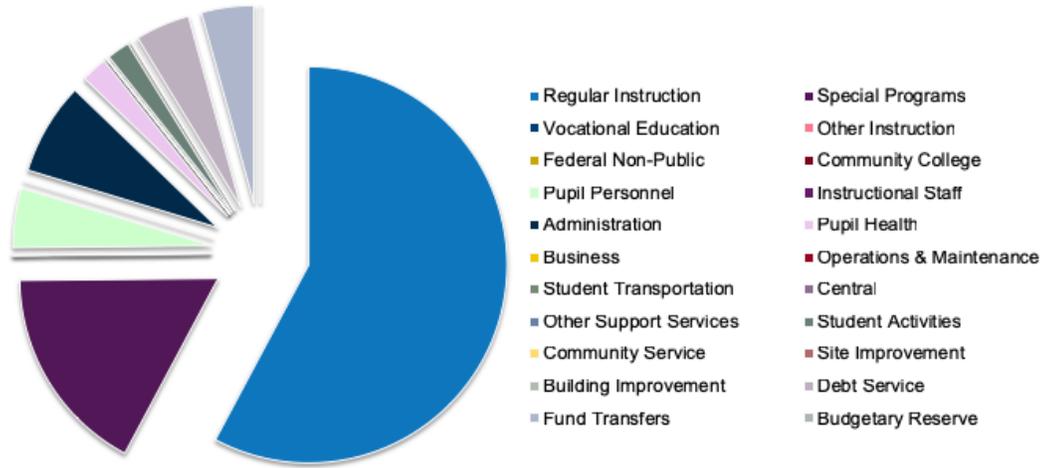
5100: Debt Service

Increased by \$1,155,381 due to the new 2018 bonds

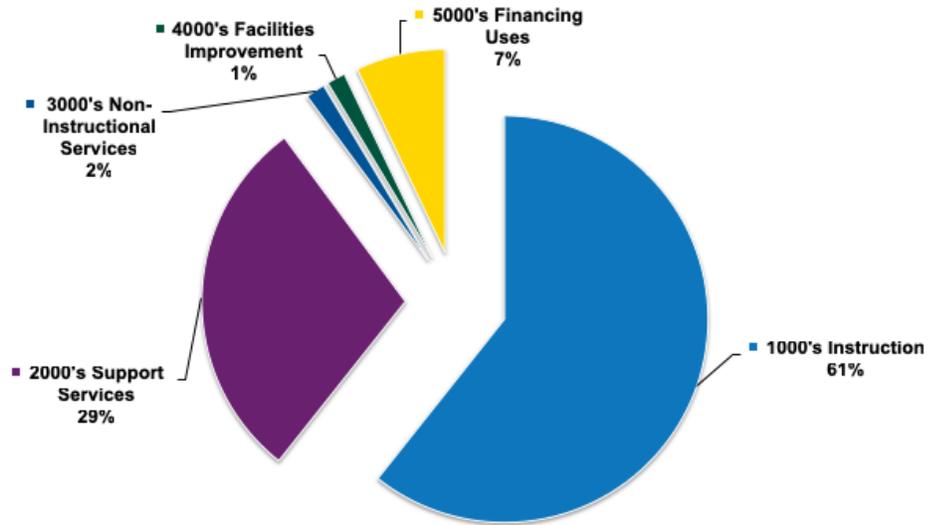
5200: Fund Transfers

Decreased by \$289K.

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	54,177,626	1,759,071	3.43%
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	12,870,833	(221,604)	-1.76%
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%
Total		114,272,449	118,432,030	4,159,581	129,375,668	10,943,637	9.58%

8

100: Salaries

2019-20 Budget Salaries are forecasted for anticipated staffing needs.

200: Benefits

Benefits include Health, Dental, Vision and Life Insurance; FICA; Retirement, Unemployment Compensation; Workers' Compensation; and Tuition Reimbursement. PSERS increased \$1.4 million due to increased salaries and contribution rate increase from 33.43% to 34.79%.

Health Insurance increased by \$2.4 million.

Tuition Reimbursement increased by \$110K.

WC increased by \$65K due to claims experience.

300: Prof./Tech. Services

Prof/Tech Services increased by \$1 million due special ed. Contracted service

400: Purchased property service:

Purchased property services increased by \$1.8 million.

Operations & Maint. Increased by \$286K; IT increased by \$114K; and Building Improvements increased by \$1.4 million.

500: Other Services

Other services decreased by \$222K. Overall tuition expenses decreased. Insurance increased to include stop loss insurance.

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	54,177,626	1,759,071	3.43%
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	12,870,833	(221,604)	-1.76%
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%
Total		114,272,449	118,432,030	4,159,581	129,375,668	10,943,637	9.58%

8

600: Supplies

Instructional Supplies decreased by \$173K due to a decrease in District wide textbook needs. Support Services Supplies increased by \$202K

700: Equipment

Increased by \$1.5 million.

Purchases include light replacement in CC band room, choral room and main gym, CMS auditorium, & Natatorium; vehicle replacements for mechanic & mail courier; Classroom Furniture, Cafeteria tables, tables, autoscrubbers; and miscellaneous maintenance equipment.

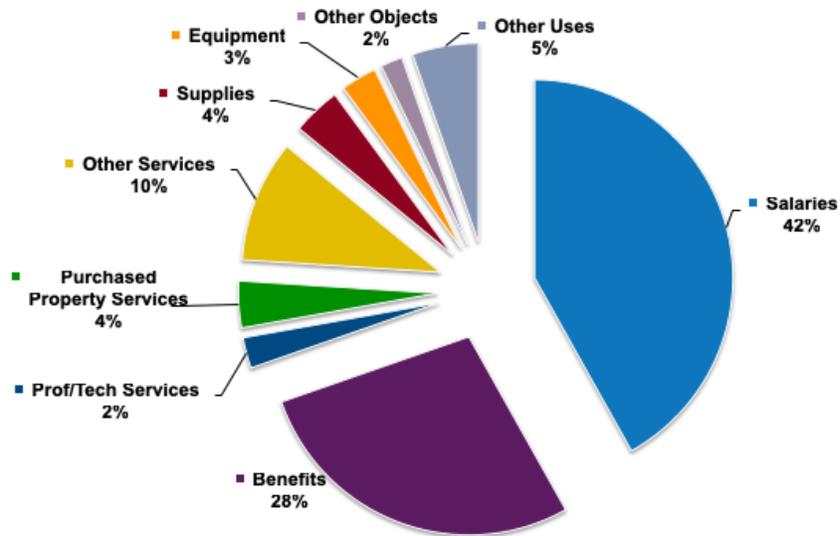
800: Other Objects

Increased by \$1.7 million due to the new bond issue & debt schedule

900: Other Uses:

Decreased by \$820K due to the new debt schedule

2019-2020 General Fund Object Categories



9

Object Summary

100s and 200s

69.8% of the budget is dedicated to Salaries & Benefits

300s and 400s

Professional, Technical, and Purchases Property Services represent 6.3% of the GF Budget

500s

Other Services which include Tuition paid to the Vo-Tech, Charter Schools, and Other LEA's; communications; Travel; Student Transportation; General Liability Insurance; and Advertising are 9.9% of the GF Budget

600s

Supplies, Books, and Software are 4% of the GF Budget.

700s

Equipment purchases are 2.9% of the GF Budget

800s and 900s

Other Objects and Uses are 7.2% of the GF Budget

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	-
Total		114,117,243	118,431,322	122,642,301	4,210,979	



10

Revenue Summary

Local Revenue

70.86% of the Total Revenue Budget

State Revenue

27.72% of the Total Revenue Budget

Federal Revenue

1.41% of the Total Revenue Budget

Other Sources of Revenue

There are no other sources of revenue budgeted for 2019-20

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			-	-
Total	75,616,668	80,557,336	83,303,511	84,200,978	86,906,971	2,705,992	

11

Local Revenue comprises 70.86% of the Total Revenue Budget

- Current, Interim and Public Utility RE Taxes comprise 73% of Local Revenue
- 2019-20 Current Real Estate Tax includes a RE tax increase to the index of 2.6%
- Per Capita Taxes generate approximately \$500K each year
- Earned Income Tax has seen steady growth (2.8% in 16-17 & 5.2% in 17-18)
- Real Estate Transfer Tax is a percentage assessment on the transfer of property
- Delinquent RE and Per Capita Taxes are approximately \$1.7 million
- Athletic Admissions are part of the GF Budget as required by PDE
- Fees are paid by students to participate in extra curricular activities
- Federal IDEA Revenue of \$1.5 million is used for Special Education
- Rental Revenue is generated by fees charged for WSSD facility usage.
- Receipts from other LEA's are tuition payments received from other Districts for educating their students.

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%
Total		29,196,298	30,846,309	31,907,150	32,678,134	34,000,963	1,322,828	



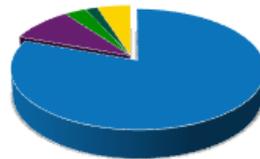
12

State Revenue comprises 27.7% of the Total Revenue Budget

- The main source of State Revenue is Basic Ed Subsidy. Due to the uncertainty of state funding, the District did not budget an increase for this revenue source. As information becomes available from PDE, this number will be revised. BES comprises 40.7% of State Revenue.
- Section 1305 Funds are for educating orphans.
- There was no increase budgeted for Special Ed. Subsidy at this time. As information becomes available from PDE, this number will be revised.
- Transportation Subsidy has been budgeted using the 2018-19 subsidy.
- Rental Payments represent the State's share of bond payments.
- Health Services Revenue are reimbursement for services provided to students.
- State Property Tax Reduction are state funds that are passed onto the RE Tax payers through the Homestead/Farmstead Exclusion on RE Tax bills under Act. 1
- Ready to Learn Block Grant/Student Focused Learning Funds are used for student achievement and academic success
- FICA & Retirement are the State's share or 50% of the WSSD total expense.

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%
	Total	1,258,468	1,427,221	1,511,071	1,394,304	1,734,628	285,212	



13

Federal Revenue comprises 1.4% of the Total Revenue Budget

- **Title I Funds**
Used to improve the Academic Achievement of Disadvantaged Students
- **Title II Funds**
Used for class size reduction
- **Title III Funds**
Supplemental funds used for English language development for English learners
- **Title IV Funds**
Used for student support and academic enrichment
- **Medical Access Funds**
Reimbursements to school districts for providing eligible related health services to special education students as part of their IEPs

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	-	-	-	
	Total	588,263	15,240	258,787	157,905	-	(157,905)	

Other Revenue Sources

- There is no revenue under this category for the 2019-20 fiscal year.