

A collage of school supplies including a calculator, pencils, a notebook, and colorful paper. The calculator is in the top left, showing keys for '+', '=', '6', '3', '2', and '00'. A black pencil and a blue pencil are on the left. A spiral notebook is in the top right. A large blue circle and a colorful geometric pattern are on the right. A yellow pencil and a red pencil are at the bottom right. The background is white with faint grid lines.

WEST SHORE SCHOOL DISTRICT

# General Fund Expenditure Budget 2022-2023

Update May 2022



# Budget Tally Review

## Revenue Updates

- Added an assumption of a 3.0% increase in State Subsidies
- Reviewed the ARP Emergency Connectivity Fund Award and added it to the Revenue Budget
- Added IDEA Part B Award
- Received updated tax relief figures on Monday, May 2



# Budget Tally Review

## Expenditure Updates

- Fuel Bid Award
- Updated Chromebook Costs (funded by Emergency Connectivity Fund)
- Updated Stop Loss
- Updated CAOLA Costs based on actuals and enrollment
- Updated Staffing



# Operations & Maintenance

## Heating Oil Costs

School Year	Cost Per Gallon	Total Budget
2016-2017	1.48	\$444,249
2017-2018	1.62	\$368,329
2018-2019	1.85	\$325,633
2019-2020	2.08	\$327,010
2020-2021	1.57	\$192,060
2021-2022	1.99	\$223,170
2022-2023	3.16	\$327,120

# Transportation

## Fuel Costs

School Year	Cost Per Gallon		Total Budget
	Gas	Diesel	
2016-2017	\$1.42	\$1.51	\$314,172
2017-2018	\$1.47	\$1.57	\$317,529
2018-2019	\$1.80	\$2.01	\$398,235
2019-2020	\$1.65	\$2.08	\$400,960
2020-2021	\$1.42	\$1.62	\$325,714
2021-2022	\$1.80	\$2.08	\$419,414
2022-2023	\$2.87	\$3.29	\$653,909

# Medical Claims Review

## PSHIC Adoption – February 2022

School Year	Projected Max Liability	Total Hospitalization Budget
2022-2023	\$13,561,149	\$12,026,731*

- Current Stop Loss Premium - \$727,506
- PSHIC Premium after Reimbursements - \$937,494
- Gap between budget and the projected maximum liability under stop loss - \$1,534,418

*\*Hospitalization budget does not include employee contributions.*





# Staffing

## As Presented in March 2022

- Administrative Position (1)
- Professional Positions (11)
- Classified Support Position (1)
- Non-Bargaining Support Positions (13)

A decorative vertical strip on the left side of the slide. It features a close-up of a white keyboard with a black '+' key, a black pencil, and two blue pencils resting on a white surface with a blue and white striped pattern.

# Staffing

## May Professional Staff Update Including Tentative Staffing Plan

- Staffing Plan to support student requests and enrollments
- Removed all retirees and resignations
- What's New?
  - Autism Support Teachers (2)
  - Speech Clinicians (2)
  - IME at New Cumberland Middle School (1)
  - Elementary Assistant Principal (1)
- 6 positions removed from March Budget to May Update



A decorative vertical strip on the left side of the slide. It features a close-up of a white laptop keyboard with a black '+' key, a black pencil, and two blue pencils resting on a white surface. Below the pencils is a bar chart with blue bars of varying heights.

# Staffing

## May Support Staff Update

### Including Tentative Staffing Plan

- Adjust staffing to support tentative professional staffing plan
- What's New?
  - Autism Support Paraprofessionals (3)
  - ISS Monitors (5)
- 6 positions removed from March Budget to May Update



# Budget Tally Review

## Proposed Tax Increase

- Increase York County tax rate by 0.5%, which equates to .0769 mills
- Increase Cumberland County tax rate by 2.4% (rebalanced) which equates to .3057 mills

# Budget Tally Review

## Proposed Tax Increase Examples

County	2022-2023 Mill Rate	2021-2022 Mill Rate	Millage Increase	Percent Increase	Tax on \$100,000 Property	Inc. on \$100,000 Property	Tax on \$175,000 Property	Inc. on \$175,000 Property
Cumberland	13.0569	12.7512	0.3057	2.4%	\$1,306	\$30.88	\$2,231	\$53.50
York	15.4627	15.3858	0.0769	0.50%	\$1,546	\$7.42	\$2,693	\$13.46

- Qualifying homesteads/farmsteads will realize approximately \$21.00 in additional relief
  - Example 1: A homeowner of a qualifying property in Cumberland County with an assessed value of \$175,000 would pay **\$32.50 more** in property taxes.
  - Example 2: A homeowner of a qualifying property in York County with an assessed value of \$250,000 would pay **\$1.77 less** in property taxes.

# Current Status

## 2022-2023 Expenditures

Expenditure Budget **\$141,454,339**

## 2022-2023 Revenues

Revenue Budget **\$139,450,056**

**Difference (Revenue to Expenditures) **-\$2,004,283****

## 2021-2022 Capital Reserve Analysis

Balance as of June 30, 2021 **\$19,392,020**

Transfer from General Fund **1,946,088**

Estimated Expenditures during 2021-2022: **3,946,088**

**June 30, 2022 Estimated Ending Balance **\$17,886,991****

## 2021-2022 Fund Balance

2021-2022 Beginning Fund Balance **\$15,311,768**

Fund Balance Used to Balance 2021-2022 Budget **-1,432,490**

Non-spend, restricted, assigned: **-4,489,603**

Transfer to Capital Reserve or commit or assign (estimated) **0**

**June 30, 2022 Estimated Ending Fund Balance\* **\$9,389,675****

\* Includes Athletic Fund