

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2024



\_\_\_\_\_  
President of the Board - Original Signature Required



\_\_\_\_\_  
Secretary of the Board - Original Signature Required



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Stevie Boone

\_\_\_\_\_  
Contact Person

(717)938-9577      Extn :43019

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

sboone@wssd.k12.pa.us

\_\_\_\_\_  
Email Address

6/13/24  
\_\_\_\_\_  
Date

6/13/24  
\_\_\_\_\_  
Date

6/13/24  
\_\_\_\_\_  
Date

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2024-2025 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Shore SD	COUNTY : York	AUN : 115219002
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2024-2025 (compared to 2023-2024 )?

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

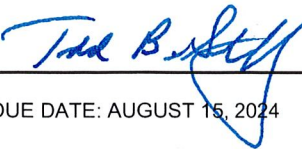
If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$156793704
Ending Unassigned Fund Balance	\$12406092
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.91%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/13/24
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DUE DATE: AUGUST 15, 2024

CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : West Shore SD	County : York	AUN Number : 115219002
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-9-2024
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	There is a balance being retained in case any unexpected costs arise.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These monies have been set aside to use towards the rising costs of pension and health insurance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These monies have been set aside to use towards an upcoming building project for the Cumberland Perry Career & Technical Center.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	2,003,599	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,500,000	
0840 Assigned Fund Balance	5,037,132	
0850 Unassigned Fund Balance	10,416,014	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$17,953,146</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	109,931,208	
7000 Revenue from State Sources	41,093,836	
8000 Revenue from Federal Sources	2,723,738	
9000 Other Financing Sources	35,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$153,783,782</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$171,736,928</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	79,490,208
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	86,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6150 Current Act 511 Taxes - Proportional Assessments	24,050,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,900,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	175,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,625,000
6910 Rentals	200,000
6920 Contributions and Donations from Private Sources	85,000
6940 Tuition from Patrons	505,000
6990 Refunds and Other Miscellaneous Revenue	400,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$109,931,208</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	17,750,225
7160 Tuition for Orphans Subsidy	250,000
7271 Special Education funds for School-Aged Pupils	5,041,814
7311 Pupil Transportation Subsidy	1,800,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	126,481
7330 Health Services (Medical, Dental, Nurse, Act 25)	160,000
7340 State Property Tax Reduction Allocation	1,963,138
7360 Safe Schools	45,000
7505 Ready to Learn Block Grant	810,789
7810 State Share of Social Security and Medicare Taxes	2,419,765
7820 State Share of Retirement Contributions	10,726,624
<b>REVENUE FROM STATE SOURCES</b>	<b>\$41,093,836</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,322,417
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	205,836
8516 Title III - Language Instruction for English Learners and Immigrant Students	60,464
8517 Title IV - 21st Century Schools	93,021
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	192,000

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	850,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,723,738</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	35,000
<b>OTHER FINANCING SOURCES</b>	<b>\$35,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>153,783,782</b>

Act 1 Index (current): 6.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$79,490,300		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,963,138</u>		
Total Approx. Tax Revenue:	\$81,453,438		
Approx. Tax Levy for Tax Rate Calculation:	\$83,911,901		

	Cumberland	York	Total
<b>2023-24 Data</b>			
a. Assessed Value	\$3,166,057,600	\$2,177,787,800	\$5,343,845,400
b. Real Estate Mills	13.5621	16.1427	
<b>I. 2024-25 Data</b>			
c. 2022 STEB Market Value	\$2,946,129,187	\$2,456,919,095	\$5,403,048,282
d. Assessed Value	\$3,197,887,200	\$2,205,330,875	\$5,403,218,075
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2023-24 Calculations</b>			
f. 2023-24 Tax Levy	\$42,938,390	\$35,155,375	\$78,093,765
(a * b)			
<b>2024-25 Calculations</b>			
g. Percent of Total Market Value	54.52717%	45.47283%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$42,582,320	\$35,511,445	\$78,093,765
(f Total * g)			
i. Base Mills Subject to Index	13.5621	16.3062	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%	97.00000%
k. Tax Levy Needed	\$45,754,785	\$38,157,116	\$83,911,901
(Approx. Tax Levy * g)			
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>14.3078</b>	<b>17.3022</b>	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$45,754,730	\$38,157,076	\$83,911,806
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$81,948,668
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$79,490,208
(n * Est. Pct. Collection)			



Act 1 Index (current): 6.2%

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Total Approx. Tax Revenue:	\$81,453,438		
Approx. Tax Levy for Tax Rate Calculation:	\$83,911,901		
	Cumberland	York	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	14.4029	17.3171	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$46,058,850	\$38,189,935	\$84,248,785
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$9,512.00	\$7,866.00	
Number of Homestead/Farmstead Properties	6740	7769	14509
Median Assessed Value of Homestead Properties			\$157,797

Act 1 Index (current): 6.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
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Approx. Tax Revenue from RE Taxes:	\$79,490,300		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,963,138</u>		
Total Approx. Tax Revenue:	\$81,453,438		
Approx. Tax Levy for Tax Rate Calculation:	\$83,911,901		
	Cumberland	York	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,963,138	Lowering RE Tax Rate	\$0	\$1,963,138
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,963,138

CODE

6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>				
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>					
Cumberland	3,197,887,200	14.3078	45,754,730			97.00000%					
York	2,205,330,875	17.3022	38,157,076			97.00000%					
<b>Totals:</b>	<b>5,403,218,075</b>		<b>83,911,806</b>	-	1,963,138	=	81,948,668	X	97.00000%	=	79,490,208
				<u>Rate</u>	<u>Estimated Revenue</u>						
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0						
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>				
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0				
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0				
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0				
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0				
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0				
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0				
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0				
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>0</b>	<b>0</b>				
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>				
6151	Current Act 511 Earned Income Taxes			0.950%	0.000%	22,000,000	22,000,000				
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	2,050,000	2,050,000				
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0				
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0				
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0				
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0				
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0				
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>24,050,000</b>	<b>24,050,000</b>				
<b>Total Act 511, Current Taxes</b>							<b>24,050,000</b>				
<b>Act 511 Tax Limit --&gt;</b>				<b>5,403,048,282</b>	<b>X</b>	<b>12</b>	<b>64,836,579</b>				
				<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>				

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Cumberland	13.5621	14.3078	5.50%	Yes	6.2%				
	York	16.3062	17.3022	6.11%	Yes	6.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.950%	0.950%	0.00%	Yes	6.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.2%				

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		67,325,130
1200 Special Programs - Elementary / Secondary		29,510,169
1300 Vocational Education		1,893,872
1400 Other Instructional Programs - Elementary / Secondary		222,898
1500 Nonpublic School Programs		54,292
1700 Higher Education Programs for Secondary Students		504,310
<b>Total Instruction</b>		<b>\$99,510,671</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		5,999,505
2200 Support Services - Instructional Staff		1,835,042
2300 Support Services - Administration		8,986,563
2400 Support Services - Pupil Health		2,807,889
2500 Support Services - Business		1,488,756
2600 Operation and Maintenance of Plant Services		13,122,464
2700 Student Transportation Services		6,559,097
2800 Support Services - Central		4,239,482
2900 Other Support Services		90,000
<b>Total Support Services</b>		<b>\$45,128,798</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		2,825,951
3300 Community Services		93,194
<b>Total Operation of Non-Instructional Services</b>		<b>\$2,919,145</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		152,150
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>\$152,150</b>
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		8,357,940
5200 Interfund Transfers - Out		725,000
<b>Total Other Expenditures and Financing Uses</b>		<b>\$9,082,940</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$156,793,704</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	35,211,787
200 Personnel Services - Employee Benefits	22,925,295
300 Purchased Professional and Technical Services	1,387,559
400 Purchased Property Services	407,575
500 Other Purchased Services	5,165,925
600 Supplies	2,163,649
700 Property	28,500
800 Other Objects	34,840
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$67,325,130</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	11,703,603
200 Personnel Services - Employee Benefits	7,718,492
300 Purchased Professional and Technical Services	2,703,399
400 Purchased Property Services	49,515
500 Other Purchased Services	7,020,310
600 Supplies	309,190
800 Other Objects	5,660
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$29,510,169</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,893,872
<b>Total Vocational Education</b>	<b>\$1,893,872</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	205,449
200 Personnel Services - Employee Benefits	17,449
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$222,898</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	251
300 Purchased Professional and Technical Services	48,000
600 Supplies	5,041
<b>Total Nonpublic School Programs</b>	<b>\$54,292</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	504,310
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$504,310</b>
<b>Total Instruction</b>	<b>\$99,510,671</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	3,336,637
200 Personnel Services - Employee Benefits	2,071,553
300 Purchased Professional and Technical Services	491,000
400 Purchased Property Services	25,000

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	13,300
600	Supplies	55,960
800	Other Objects	6,055
<b>Total Support Services - Students</b>		<b>\$5,999,505</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100	Personnel Services - Salaries	957,117
200	Personnel Services - Employee Benefits	603,961
300	Purchased Professional and Technical Services	113,792
400	Purchased Property Services	45,000
500	Other Purchased Services	18,800
600	Supplies	94,122
800	Other Objects	2,250
<b>Total Support Services - Instructional Staff</b>		<b>\$1,835,042</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	4,824,130
200	Personnel Services - Employee Benefits	2,926,261
300	Purchased Professional and Technical Services	858,000
400	Purchased Property Services	14,200
500	Other Purchased Services	143,900
600	Supplies	171,502
700	Property	5,500
800	Other Objects	43,070
<b>Total Support Services - Administration</b>		<b>\$8,986,563</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	1,492,604
200	Personnel Services - Employee Benefits	984,021
300	Purchased Professional and Technical Services	248,309
400	Purchased Property Services	19,325
500	Other Purchased Services	2,800
600	Supplies	41,750
700	Property	18,000
800	Other Objects	1,080
<b>Total Support Services - Pupil Health</b>		<b>\$2,807,889</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	653,655
200	Personnel Services - Employee Benefits	441,572
300	Purchased Professional and Technical Services	127,000
400	Purchased Property Services	121,829
500	Other Purchased Services	69,500
600	Supplies	36,500
700	Property	12,700
800	Other Objects	26,000
<b>Total Support Services - Business</b>		<b>\$1,488,756</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	2,716,880

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,941,924
300 Purchased Professional and Technical Services	310,800
400 Purchased Property Services	4,121,568
500 Other Purchased Services	707,850
600 Supplies	3,020,292
700 Property	302,100
800 Other Objects	1,050
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$13,122,464</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	138,399
200 Personnel Services - Employee Benefits	79,553
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	25,000
500 Other Purchased Services	5,832,450
600 Supplies	477,095
800 Other Objects	600
<b>Total Student Transportation Services</b>	<b>\$6,559,097</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,477,369
200 Personnel Services - Employee Benefits	904,293
300 Purchased Professional and Technical Services	429,151
400 Purchased Property Services	528,591
500 Other Purchased Services	9,300
600 Supplies	162,750
700 Property	718,188
800 Other Objects	9,840
<b>Total Support Services - Central</b>	<b>\$4,239,482</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	90,000
<b>Total Other Support Services</b>	<b>\$90,000</b>
<b>Total Support Services</b>	<b>\$45,128,798</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,242,884
200 Personnel Services - Employee Benefits	480,858
300 Purchased Professional and Technical Services	365,207
400 Purchased Property Services	52,750
500 Other Purchased Services	280,430
600 Supplies	199,610
700 Property	162,000
800 Other Objects	42,212
<b>Total Student Activities</b>	<b>\$2,825,951</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	12,233



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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,961
500 Other Purchased Services	75,000
600 Supplies	3,000
<b>Total Community Services</b>	<b>\$93,194</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,919,145</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	50,000
700 Property	102,150
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$152,150</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$152,150</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	5,158,128
900 Other Uses of Funds	3,199,812
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,357,940</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	725,000
<b>Total Interfund Transfers - Out</b>	<b>\$725,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,082,940</b>
<b>TOTAL EXPENDITURES</b>	<b>\$156,793,704</b>

LEA : 115219002     West Shore SD

Cash and Short-Term Investments

	06/30/2024 Estimate	06/30/2025 Projection
General Fund	38,972,296	31,934,886
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	22,491,126	18,491,126
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$61,463,422	\$50,426,012

Long-Term Investments

	06/30/2024 Estimate	06/30/2025 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 115219002     West Shore SD

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$61,463,422	\$50,426,012

LEA : 115219002      West Shore SD

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	126,745,000	133,690,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$126,745,000</b>	<b>\$133,690,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		

LEA : 115219002     West Shore SD

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		

LEA : 115219002     West Shore SD

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$126,745,000</b>	<b>\$133,690,000</b>



LEA : 115219002     West Shore SD

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$126,745,000	\$133,690,000

LEA : 115219002     West Shore SD

Account Description	Amounts
0810   Nonspendable Fund Balance	2,003,599
0820   Restricted Fund Balance	
0830   Committed Fund Balance	2,500,000
0840   Assigned Fund Balance	37,132
0850   Unassigned Fund Balance	12,406,092
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$14,943,224</b>
<b>5900   Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$16,946,823</b>