

LEA Name: West Shore SD

Class: 2

AUN Number: 115219002

County:

York

PDE-2028 - FINAL GENERAL FUND BUDGET

Fiscal Year 07/01/2015 - 06/30/2016

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/11/2015


President of the Board - Original Signature Required

Date

06-11-15


Secretary of the Board - Original Signature Required

Date

6/11/15


Chief School Administrator - Original Signature Required

Date

6/11/15

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Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	500,000
2 Estimated Beginning Fund Balance - Assigned	139,000
3 Estimated Beginning Fund Balance - Unassigned	8,095,000
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
	8,734,000
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	73,940,622
7000 Revenue from State Sources	28,346,775
8000 Revenue from Federal Sources	1,292,725
9000 Other Financing Sources	359,440
Total Estimated Revenues And Other Financing Sources	
	103,939,562
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	
	112,673,562

2015-2016 Final General Fund Budget (PDE-2028)**AUN: 115219002 West Shore SD**

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	53,040,086
6112	Interim Real Estate Taxes	35,000
6113	Public Utility Realty Tax	85,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	175,014
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	345,014
6150	Current Act 511 Taxes - Proportional Assessments	16,425,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,722,919
6500	Earnings on Investments	15,800
6700	Revenues from District Activities	260,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,399,514
6910	Rentals	142,275
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	295,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	0
REVENUE FROM LOCAL SOURCES		73,940,622

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	12,404,839
7160	Tuition for Orphans and Children Placed in Private Homes	250,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	3,626,052
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,450,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	484,268
7330	Health Services (Medical, Dental, Nurse, Act 25)	177,600
7340	State Property Tax Reduction Allocation	1,282,881
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7505	Ready to Learn Block Grant	758,548
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	1,818,626
7820	State Share of Retirement Contributions	6,093,961
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		28,346,775

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	981,213
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	200,698
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	57,314
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promoting Informed Parental Choice And Innovative Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	5,500
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	48,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		1,292,725

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	359,440
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
OTHER FINANCING SOURCES		359,440
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		103,939,562

Act 1 Index (current): 1.9%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$53,040,374

Amount of Tax Relief for Homestead Exclusions +

\$1,282,881

Total Approx. Tax Revenue:

\$54,323,255

Approx. Tax Levy for Tax Rate Calculation:

\$56,475,778

Cumberland

York

Total

2014-15 Data			
a. Assessed Value	\$2,904,493,900	\$1,998,807,138	\$4,903,301,038
b. Real Estate Mills	9.6800	12.5900	
I. 2015-16 Data			
c. 2013 STEB Market Value	\$2,333,458,746	\$2,085,857,965	\$4,419,316,711
d. Assessed Value	\$2,929,587,000	\$2,011,424,385	\$4,941,011,385
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2014-15 Calculations			
f. 2014-15 Tax Levy	\$28,115,501	\$25,164,982	\$53,280,483
(a * b)			
2015-16 Calculations			
II. g. Percent of Total Market Value	52.80135%	47.19865%	100.00000%
h. Rebalanced 2014-15 Tax Levy	\$28,132,814	\$25,147,669	\$53,280,483
(f Total * g)			
i. Base Mills Subject to Index	9.6859	12.5900	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.10000%	96.10000%	96.10000%
k. Tax Levy Needed	\$29,819,973	\$26,655,805	\$56,475,778
(Approx. Tax Levy * g)			
III. I. 2015-16 Real Estate Tax Rate	10.1788	13.2522	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$29,819,680	\$26,655,798	\$56,475,478
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$55,192,597
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$53,040,086
(n * Est. Pct. Collection)			

Act 1 Index (current): 1.9%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$53,040,374

Amount of Tax Relief for Homestead Exclusions +

\$1,282,881

Total Approx. Tax Revenue:

\$54,323,255

Approx. Tax Levy for Tax Rate Calculation:

\$56,475,778

Cumberland

York

Total

Index Maximums				
IV.	p. Maximum Mills Based On Index (i * (1 + Index))	9.8699	12.8292	
	q. Mills In Excess of Index if (l > p), (l - p)	0.3089	0.4230	0.7319
	r. Maximum Tax Levy Based On Index (p / 1000) * d	\$28,914,731	\$25,804,966	\$54,719,697
	s. Millage Rate within Index? (If l > p Then No)	No	No	
	t. Tax Levy In Excess of Index if (m > r), (m - r)	\$904,949	\$850,832	\$1,755,781
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$869,656	\$817,650	\$1,687,306

Information Related to Property Tax Relief				
	Assessed Value Exclusion per Homestead	\$8,152	\$6,262	
	Number of Homestead/Farmstead Properties	7,282	8,253	15,535
V.	Median Assessed Value of Homestead Properties			\$152,962

Act 1 Index (current): 1.9%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$53,040,374
 Amount of Tax Relief for Homestead Exclusions + \$1,282,881
 Total Approx. Tax Revenue: \$54,323,255
 Approx. Tax Levy for Tax Rate Calculation: \$56,475,778
 Cumberland

Section 672.1 Method Choice: (a)(1)

York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,282,881	Lowering RE Tax Rate	\$0	\$1,282,881
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,282,881</u>

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Cumberland	2,929,587,000	10.1788	29,819,680			96.10000%	
York	2,011,424,385	13.2522	26,655,798			96.10000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	4,941,011,385		56,475,478	- 1,282,881	= 55,192,597	96.10000%	= 53,040,086
				Rate			Estimated Revenue
6120 Per Capita Taxes, Section 679				5.00			175,014

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$10.00	\$0.00	439,032	345,014
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			439,032	345,014

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.95%	0.00%	15,475,000	15,475,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	950,000	950,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			16,425,000	16,425,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	4,419,316,711	X	12	53,031,801
		Market Value		Mills	(511 Limit)

[illegible]

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	50,164,773	
1200	Special Programs - Elementary/Secondary	13,682,214	
1300	Vocational Education	1,062,523	
1400	Other Instructional Programs - Elementary/Secondary	1,461,946	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	656,345	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	67,027,801	
2000	Support Services		
2100	Support Services - Pupil Personnel	3,631,613	
2200	Support Services - Instructional Staff	1,070,562	
2300	Support Services - Administration	6,298,394	
2400	Support Services - Pupil Health	1,623,650	
2500	Support Services - Business	1,238,625	
2600	Operation & Maintenance of Plant Services	8,188,534	
2700	Student Transportation Services	4,590,559	
2800	Support Services - Central	2,463,245	
2900	Other Support Services	93,148	
	Total 2000 Support Services	29,198,330	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,748,860	
3300	Community Services	98,231	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,847,091	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	139,000	
	Total 4000 Facilities Acquisition, Construction and Improvement	139,000	
	Total Estimated Expenditures		98,212,222
5000	Other Expenditures and Financing Uses		
5100	Debt Service	7,150,517	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	300,000	
	Total Other Financing Uses	7,450,517	
	Total Estimated Expenditures and Other Financing Uses		105,662,739
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		105,662,739
	Ending Committed, Assigned and Unassigned Fund Balance		7,010,823

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	27,806,518
200	Personnel Services-Employee Benefits	17,999,532
300	Purchased Professional & Technical Services	15,920
400	Purchased Property Services	21,966
500	Other Purchased Services	3,821,759
600	Supplies	435,742
700	Property	23,218
800	Other Objects	40,118
	Total Regular Programs - Elementary/Secondary	50,164,773
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	8,067,647
200	Personnel Services-Employee Benefits	4,784,327
300	Purchased Professional & Technical Services	465,065
400	Purchased Property Services	3,500
500	Other Purchased Services	195,450
600	Supplies	121,560
700	Property	44,165
800	Other Objects	500
	Total Special Programs - Elementary/Secondary	13,682,214
1300	Vocational Education	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,062,523
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,062,523
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	869,653
200	Personnel Services-Employee Benefits	481,246
300	Purchased Professional & Technical Services	21,325
400	Purchased Property Services	0
500	Other Purchased Services	17,185
600	Supplies	72,537
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	1,461,946

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	656,345
600	Supplies	0
	Total Higher Education Programs	656,345
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
Total Instruction		67,027,801

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,233,691
200	Personnel Services-Employee Benefits	1,307,676
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	10,200
600	Supplies	62,571
700	Property	17,475
800	Other Objects	0
	Total Support Services - Pupil Personnel	3,631,613
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	593,783
200	Personnel Services-Employee Benefits	334,085
300	Purchased Professional & Technical Services	12,700
400	Purchased Property Services	50
500	Other Purchased Services	41,154
600	Supplies	87,040
700	Property	1,750
800	Other Objects	0
	Total Support Services - Instructional Staff	1,070,562
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,376,859
200	Personnel Services-Employee Benefits	2,000,145
300	Purchased Professional & Technical Services	616,250
400	Purchased Property Services	63,706
500	Other Purchased Services	62,120
600	Supplies	172,574
700	Property	5,090
800	Other Objects	1,650
	Total Support Services - Administration	6,298,394
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	947,116
200	Personnel Services-Employee Benefits	557,854
300	Purchased Professional & Technical Services	53,220
400	Purchased Property Services	1,500
500	Other Purchased Services	3,970
600	Supplies	49,190
700	Property	10,800
800	Other Objects	0
	Total Support Services - Pupil Health	1,623,650

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	534,605
200	Personnel Services-Employee Benefits	339,628
300	Purchased Professional & Technical Services	88,300
400	Purchased Property Services	121,592
500	Other Purchased Services	32,000
600	Supplies	118,500
700	Property	3,700
800	Other Objects	300
	Total Support Services - Business	1,238,625
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,174,110
200	Personnel Services-Employee Benefits	1,419,800
300	Purchased Professional & Technical Services	900
400	Purchased Property Services	2,520,056
500	Other Purchased Services	571,541
600	Supplies	1,409,792
700	Property	92,335
800	Other Objects	0
	Total Operation & Maintenance of Plant Services	8,188,534
2700	Student Transportation Services	
100	Personnel Services-Salaries	120,665
200	Personnel Services-Employee Benefits	79,739
300	Purchased Professional & Technical Services	2,300
400	Purchased Property Services	53,500
500	Other Purchased Services	3,875,145
600	Supplies	453,410
700	Property	5,800
800	Other Objects	0
	Total Student Transportation Services	4,590,559
2800	Support Services - Central	
100	Personnel Services-Salaries	751,906
200	Personnel Services-Employee Benefits	478,519
300	Purchased Professional & Technical Services	146,745
400	Purchased Property Services	314,200
500	Other Purchased Services	6,000
600	Supplies	185,625
700	Property	579,000
800	Other Objects	1,250
	Total Support Services - Central	2,463,245

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	93,148
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	93,148
Total Support Services		29,198,330
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	824,890
200	Personnel Services-Employee Benefits	233,104
300	Purchased Professional & Technical Services	230,890
400	Purchased Property Services	35,200
500	Other Purchased Services	181,923
600	Supplies	181,153
700	Property	50,000
800	Other Objects	11,700
	Total Student Activities	1,748,860

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
3300	Community Services		
100	Personnel Services-Salaries	15,155	
200	Personnel Services-Employee Benefits	5,076	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	75,000	
600	Supplies	3,000	
700	Property	0	
800	Other Objects	0	
	Total Community Services	98,231	
3400	Scholarships and Awards		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Scholarships and Awards	0	
	Total Operation of Non-instructional Services		1,847,091
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT		
4000	Facilities Acquisition, Construction and Improvement Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	139,000	
	Total Facilities Acquisition, Construction and Improvement Services		139,000
5000	OTHER EXPENDITURES AND FINANCING USES		
5100	Debt Service		
800	Other Objects	1,575,421	
900	Other Uses of Funds	5,575,096	
	Total Debt Service	7,150,517	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	0	
	Total Interfund Transfers - Out	0	

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5500	Special and Extraordinary Items		
800	Other Objects	0	
900	Other Uses of Funds	0	
	Total Special and Extraordinary Items	0	
5900	Budgetary Reserve		
800	Other Objects	300,000	
	Total Budgetary Reserve	300,000	
	Total Other Expenditures and Financing Uses	7,450,517	
	TOTAL EXPENDITURES		105,662,739

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	8,000,000	7,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	4,000,000	4,000,000
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	340,000	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	622,000	622,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	60,000	60,000
Agency Fund	0	0
Total Cash and Short-Term Investments	13,022,000	11,682,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	13,022,000	11,682,000

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	4,200,000	4,300,000
Bonds Payable	45,660,000	40,310,000
Lease-Purchase Obligations	136,208	0
Accumulated Compensated Absences	1,450,000	1,500,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	51,446,208	46,110,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>51,446,208</u>	<u>46,110,000</u>

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Fund Balance Summary (FBS)

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Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>Retirement Plan Rate Increases</i>	500,000
0840	Estimated Ending Assigned Fund Balance Explanation: <i>Athletics and Concessions</i>	135,000
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>In the Preliminary budget Expenditures Exceed Revenues</i>	6,375,823
Total Ending Fund Balance - Committed, Assigned, and Unassigned		7,010,823
5900	Budgetary Reserve Explanation: <i>Contingency Funds for unforeseen and unbudgeted expenses</i>	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		7,310,823
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation Explanation: <i>Inventories</i>		140,000