



WEST SHORE SCHOOL DISTRICT

Introduction to the 2017-2018 Preliminary General Fund Budget

December 2016

A vertical decorative strip on the left side of the slide. It features a close-up of a calculator's keypad with a plus sign button, two sharpened pencils (one blue, one orange), and a portion of a bar chart with blue bars.

Expenditures

- PSERS increase from 30.03% to 32.04%
- Charter School Tuition
- Projected Salaries and Benefits
- Technology Equipment
- Capital Projects
- Pending Staffing Updates

A vertical decorative strip on the left side of the slide. It features a close-up of a calculator's keypad with a prominent plus sign button, two sharpened pencils (one blue, one orange), and a portion of a bar chart with blue bars on a white background.

Revenues

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

Current Status

2017-2018 Expenditures

Expenditure Budget	113,789,705
--------------------	-------------

2017-2018 Revenues

Revenue Budget (includes 2.5% Base + .39 Adj = 2.89%)	113,191,915
--	-------------

Difference (Revenue to Expenditures)	(\$597,790)
--------------------------------------	-------------

2016-2017 Capital Reserve Analysis

Balance as of June 30, 2016	6,066,450
--------------------------------	-----------

Transfer from General Fund	TBD
----------------------------	-----

Estimated Expenditures During 2016-2017	3,000,000
--	-----------

June 30, 2017 Ending Balance	3,066,450
---------------------------------	-----------

2016-2017 Fund Balance

2016-2017 Beginning Fund Balance	18,130,294
----------------------------------	------------

Fund Balance Used to Balance 2016-2017 Budget	-144,629
--	----------

Non-spend, restricted, assigned	-2,525,440
---------------------------------	------------

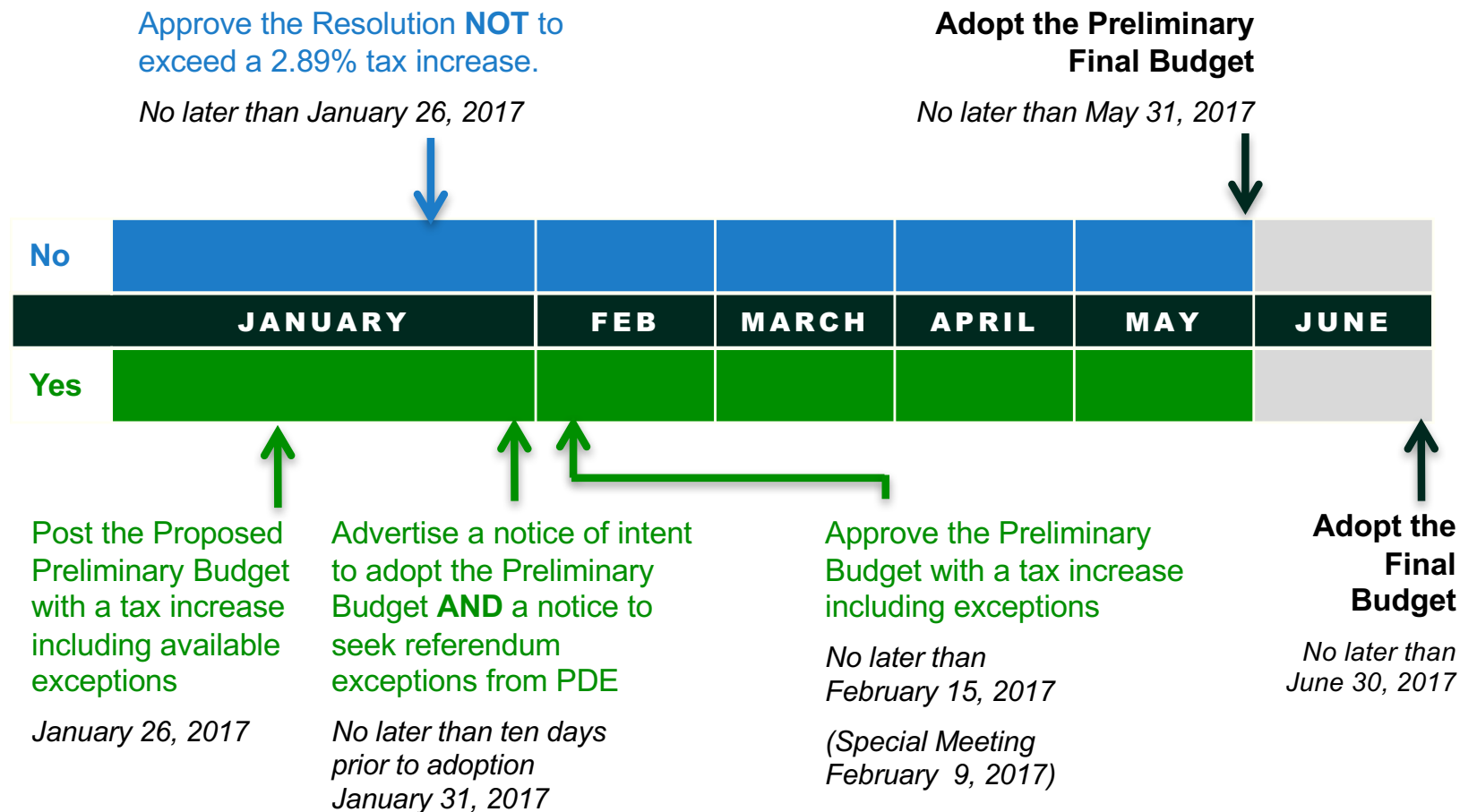
Transfer to Capital Reserve or commit or assign (estimated)	-6,500,000
--	------------

June 30, 2017 Ending Fund Balance*	8,960,225
---------------------------------------	-----------

* Includes Athletic Fund

2017-2018 Budget Timeline

Act 1 Budget Timeline Based on Need to Exceed Adjusted Index



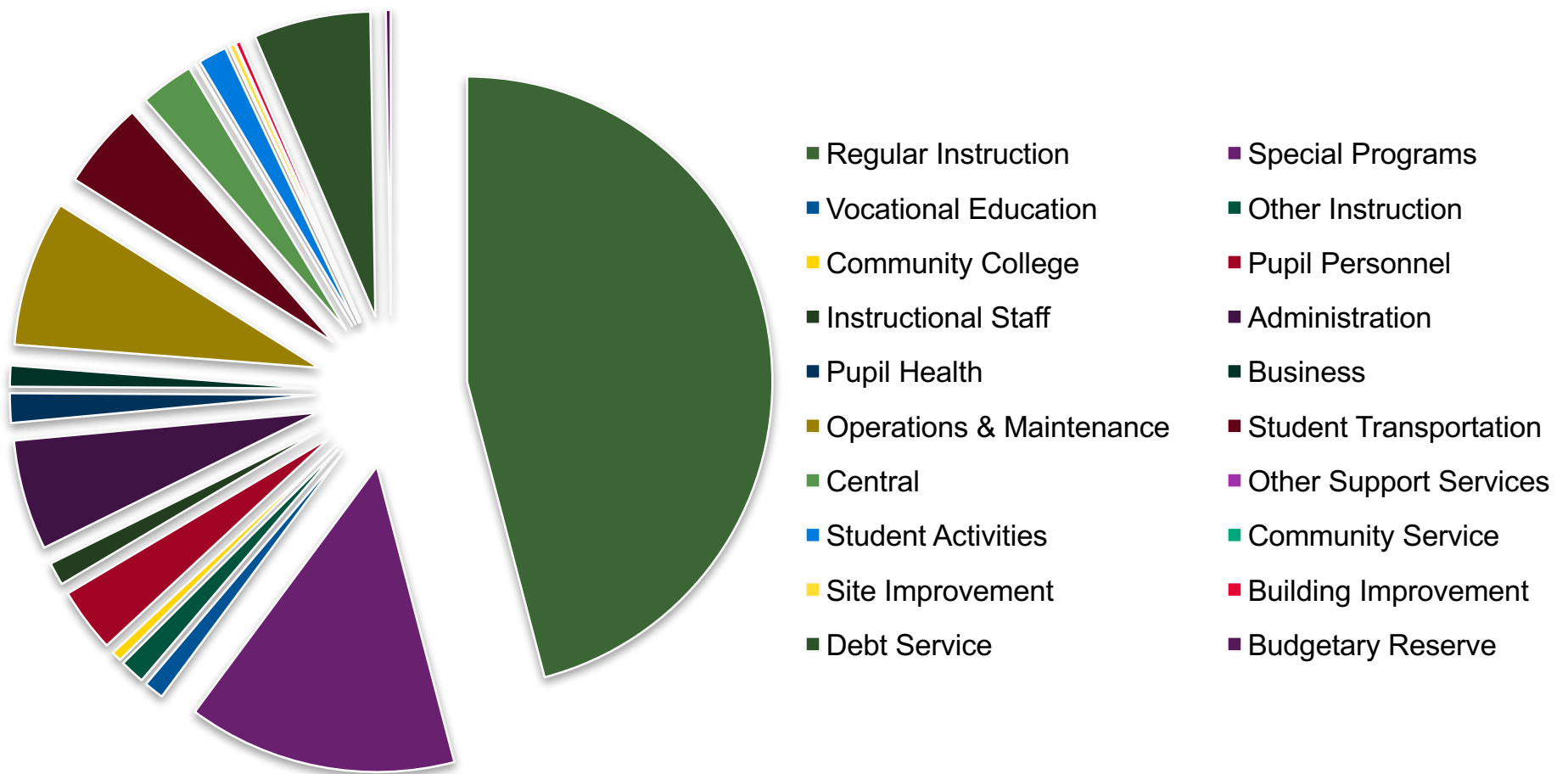


General Fund Budget Functions

Function	Description	2015-16 Budget	2016-17 Budget	Change	2017-18 Budget	Change	% Change
1100	Regular Instrucion	50,164,773	52,765,371	2,600,598	52,244,888	(520,483)	-0.99%
1200	Special Programs	13,682,214	14,699,821	1,017,607	16,221,855	1,522,034	10.35%
1300	Vocational Education	1,062,523	1,146,034	83,511	1,197,302	51,268	4.47%
1400	Other Instruction	1,446,531	1,424,266	(22,265)	1,499,582	75,316	5.29%
1700	Community College	656,345	605,117	(51,228)	605,117	-	0.00%
2100	Pupil Personnel	3,631,613	3,772,592	140,979	3,865,612	93,020	2.47%
2200	Instructional Staff	1,070,562	1,204,272	133,710	1,392,891	188,619	15.66%
2300	Administration	6,298,394	6,325,298	26,904	6,644,154	318,856	5.04%
2400	Pupil Health	1,623,650	1,755,220	131,570	1,778,352	23,132	1.32%
2500	Business	1,238,625	1,250,577	11,952	1,269,573	18,996	1.52%
2600	Operations & Maintenance	8,188,534	8,126,510	(62,024)	8,788,275	661,765	8.14%
2700	Student Transportation	4,590,559	4,833,617	243,058	5,269,289	435,672	9.01%
2800	Central	2,463,245	2,768,521	305,276	3,212,455	443,934	16.04%
2900	Other Support Services	93,148	93,148	-	93,148	-	0.00%
3200	Student Activities	1,748,860	1,735,732	(13,128)	1,721,378	(14,354)	-0.83%
3300	Community Service	113,646	88,062	(25,584)	15,054	(73,008)	-82.91%
4200	Site Improvement	86,000	-	(86,000)	314,000	314,000	-
4600	Building Improvement	53,000	31,500	(21,500)	313,140	281,640	894.10%
5100	Debt Service	7,150,517	7,042,077	(108,440)	7,043,640	1,563	0.02%
5900	Budgetary Reserve	300,000	388,968	88,968	300,000	(88,968)	-22.87%
Total		105,662,739	110,056,703	4,393,964	113,789,705	3,733,002	3.39%

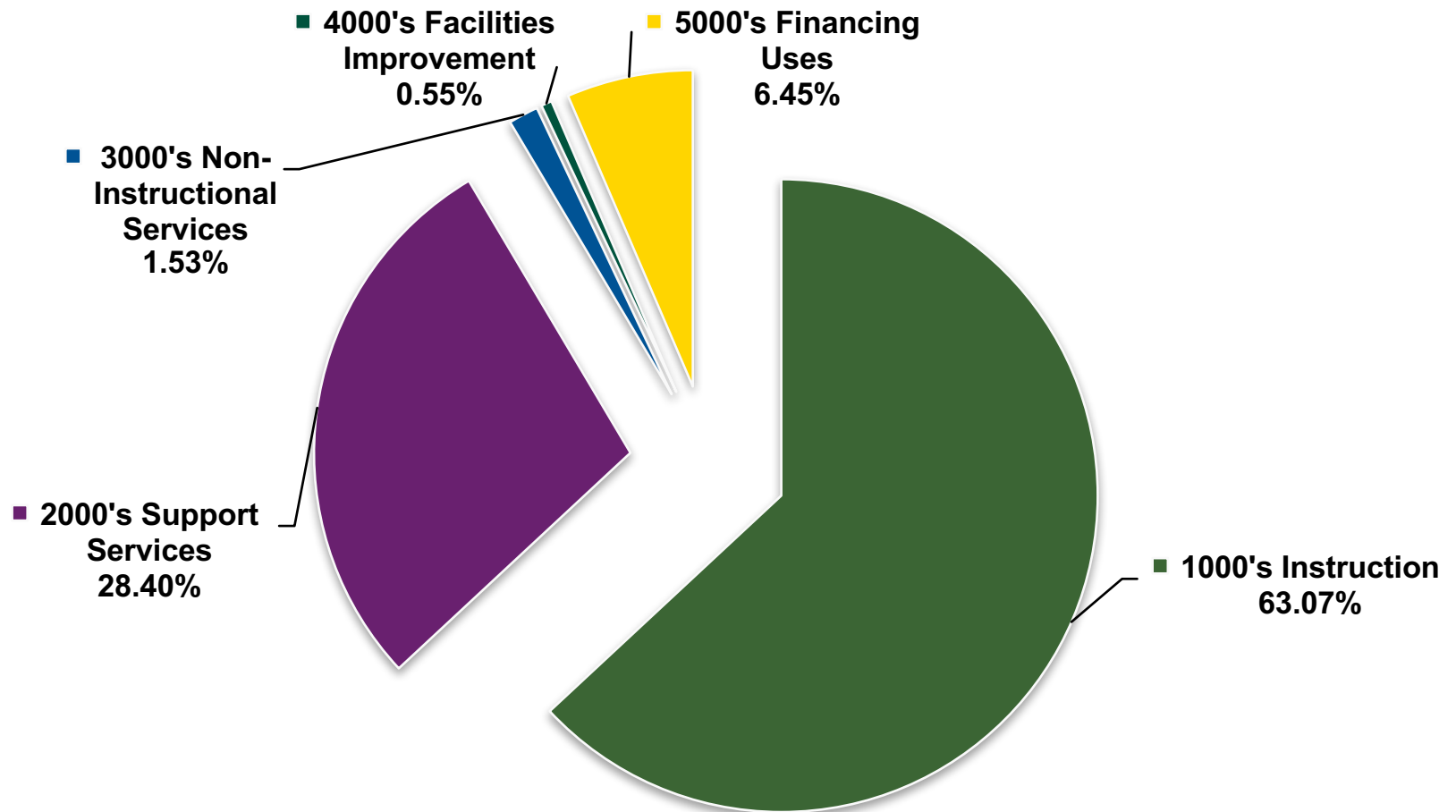


2017-2018 General Fund Budget Functions





2017-2018 General Fund Budget Functions



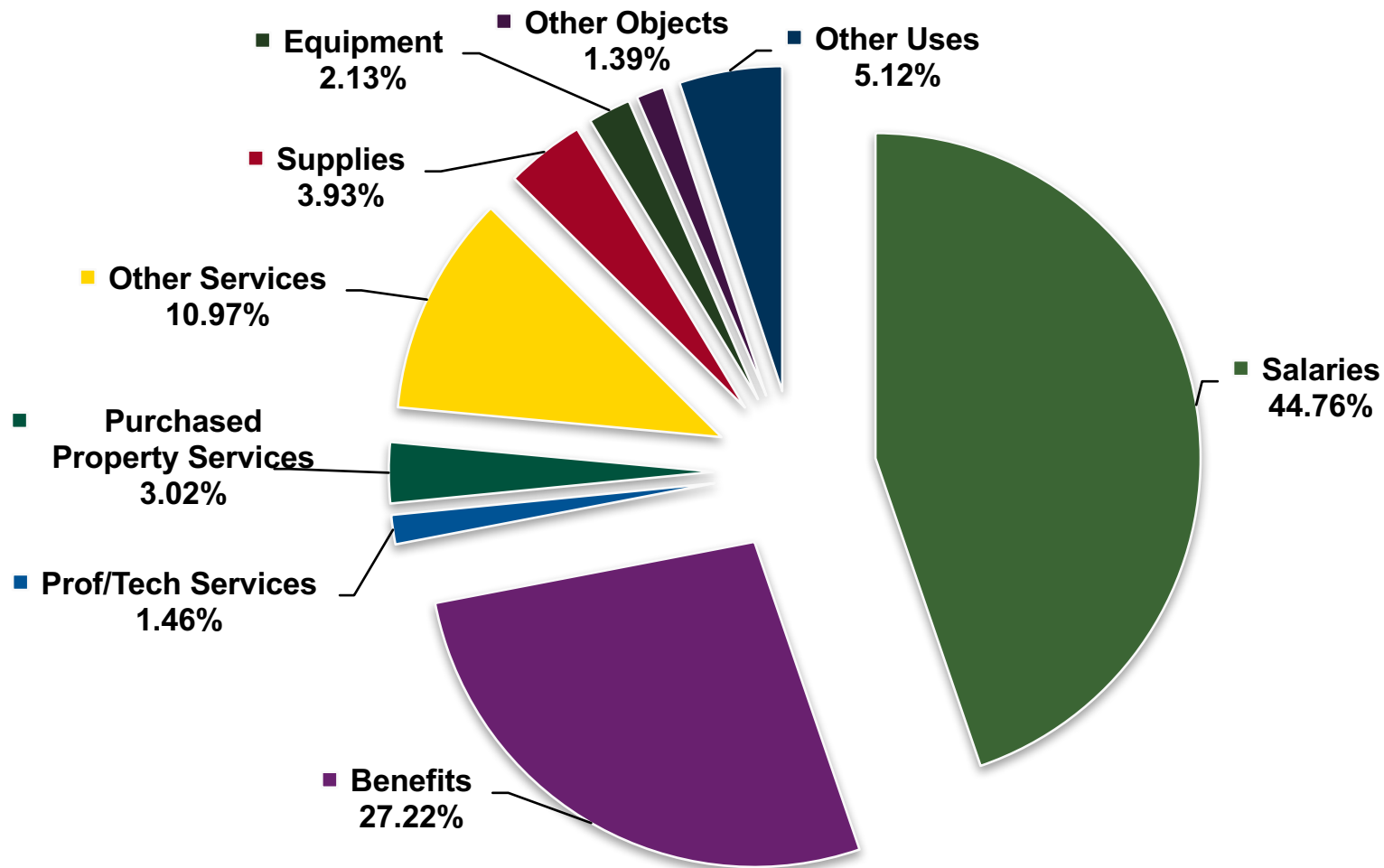


General Fund Budget Object Categories

Object	Description	2015-2016 Budget	2016-2017 Budget	Change	2017-2018 Budget	Change	% Change
100	Salaries	48,310,789	49,077,195	766,406	50,932,121	1,854,926	3.78%
200	Benefits	29,983,538	32,179,080	2,195,542	30,974,595	(1,204,485)	-3.74%
300	Prof/Tech Services	1,687,216	1,892,142	204,927	1,660,259	(231,883)	-12.26%
400	Purch. Property Services	3,135,270	3,332,748	197,478	3,441,675	108,927	3.27%
500	Other Services	10,706,363	11,254,042	547,679	12,487,937	1,233,895	10.96%
600	Supplies	3,361,194	3,791,840	430,646	4,470,092	678,252	17.89%
700	Equipment	972,334	1,040,729	68,395	2,419,140	1,378,411	132.45%
800	Other Objects	1,930,939	1,709,706	(221,233)	1,581,654	(128,052)	-7.49%
900	Other Uses	5,575,096	5,779,219	204,123	5,822,232	43,013	0.74%
Total		105,662,739	110,056,703	4,393,964	113,789,705	3,733,002	3.39%



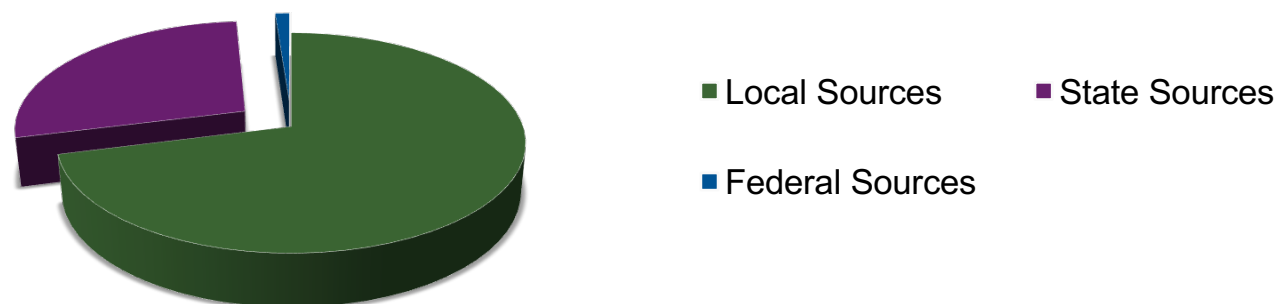
2017-2018 General Fund Object Categories





Revenue Budget

Account	Description	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Budget Change	Percent Inc./Dec.
6000	Local Sources	75,616,668	77,746,666	80,365,549	2,618,883	3.37%
7000	State Sources	29,196,298	30,780,433	31,505,089	724,656	2.35%
8000	Federal Sources	1,258,468	1,309,975	1,321,277	11,302	0.86%
9000	Other Sources	588,263	75,000	-	(75,000)	-100%
Total		106,659,697	109,912,074	113,191,915	3,279,841	



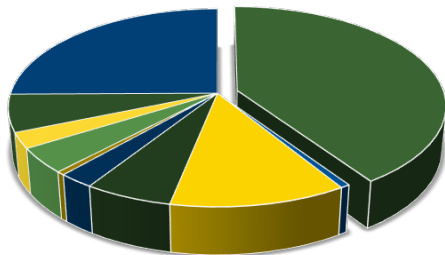


Local Revenue History

Function	Description	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Budget Change	% Change
6111	Current RE	48,752,301	50,103,666	53,401,709	56,864,278	58,603,857	1,739,579	3.06%
6112	Interim RE	35,529	46,171	52,400	35,000	35,000	-	0.00%
6113	Public Utility RE	80,071	85,249	77,955	85,000	85,000	-	0.00%
6114	Payment in Lieu of Taxes	-	-	15,838	-	15,000	-	-
6120	Per Capita	175,473	175,350	173,062	175,014	175,014	-	0.00%
6141	Act 511 Per Capita	175,473	175,350	343,328	345,014	345,014	-	0.00%
6151	511 EIT	14,548,463	15,353,403	15,976,061	15,475,152	15,976,000	500,848	3.24%
6153	RE Transfer	1,468,830	1,495,926	1,340,465	950,000	1,150,000	200,000	21.05%
6411	Delinquent RE	1,807,208	1,873,857	1,612,032	1,692,950	1,705,000	12,050	0.71%
6420	Delinquent Per Capita	31,834	31,844	50,801	29,969	34,150	4,181	13.95%
6510	Interest	15,822	17,941	15,063	7,500	15,000	7,500	100%
6710	Athletic Revenue	-	116,104	113,363	-	-	-	-
6740	Fees	131,615	120,650	143,275	250,000	250,000	-	0.00%
6821	State Rev Rec'd Other LEA	159,284	85,088	98,249	99,514	99,514	-	0.00%
6832	Fed IDEA	1,234,802	1,452,493	1,452,289	1,300,000	1,452,000	152,000	11.69%
6910	Rentals	128,461	135,142	127,033	142,275	130,000	(12,275)	-8.63%
6930	Sale of Fixed Assets	-	4,500	-	-	-	-	-
6942	Summer School Tuition	30,495	36,365	35,763	45,000	45,000	-	0.00%
6944	Receipt Other LEA	285,372	227,477	360,172	250,000	250,000	-	0.00%
6990	Misc Revenue	223,760	160,228	171,059	-	-	-	-
6991	Refund Prior year exp	-	32,955	52,260	-	-	-	-
6992	Advertising	5,167	4,621	4,490	-	-	-	-
Total		69,289,959	71,734,380	75,616,668	77,746,666	80,365,549	2,603,883	

State Revenue History

Function Description		2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Budget Change	% Change
7110	Basic Education Subsidy	12,404,797	12,404,341	12,787,306	12,780,518	12,787,000	6,482	0.05%
7160	Section 1305	297,247	164,758	149,081	250,000	200,000	(50,000)	-20.00%
7250	Migratory Children	40	-	112	-	-	-	-
7271	Special Education	3,626,052	3,680,903	3,761,280	3,761,166	3,761,166	-	0.00%
7310	Transportation	1,315,164	1,330,960	1,868,548	1,850,000	1,875,000	25,000	1.35%
7320	Rental Sinking Fund	959,674	524,664	518,346	771,595	756,960	(14,635)	-1.90%
7330	Health Services	175,201	173,534	174,923	177,600	175,000	(2,600)	-1.46%
7340	State Property Tax Reduct.	1,284,936	1,277,456	1,282,881	1,288,299	1,288,299	-	0.00%
7360	Safe Schools	12,552	-	-	-	-	-	-
7501	Pa Acct. Block Grant	323,342	-	-	-	-	-	-
7505	Ready to Learn Block Grant	-	639,151	810,789	-	-	-	-
7599	Student Focused Learning	-	-	-	750,029	810,789	-	-
7810	FICA	1,587,820	1,567,323	1,980,196	1,870,406	1,926,308	55,902	2.99%
7820	Retirement	3,868,983	4,851,791	5,862,836	7,280,820	7,924,567	643,747	8.84%
Total		25,855,807	26,614,883	29,196,298	30,780,433	31,505,089	663,896	



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



Federal Revenue History

Function	Description	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Budget	Budget Change	% Change
8514	Title I	698,966	890,828	905,378	981,213	981,213	-	0.00%
8515	Title II	212,063	186,603	212,922	200,698	212,000	11,302	5.63%
8516	Title III	81,296	44,994	51,102	57,314	57,314	-	0.00%
8820	Medical Access	51,042	39,183	89,066	70,750	70,750	-	0.00%
Total		1,043,367	1,161,608	1,258,468	1,309,975	1,321,277	11,302	





Other Revenue History

Function	Description	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2016-2017 Year-to-Date	2017-2018 Budget	Budget Change	% Change
9200	Proceeds Extended	-	151,798	348,212	75,000	-	-	(75,000)	-100%
9400	Sale of Fixed Assets	1,036,042	-	240,051	-	-	-	-	-
Total		1,036,042	151,798	588,263	75,000	-	-	(75,000)	