W E S T   S H O R E   S C H O O L   D I S T R I C T

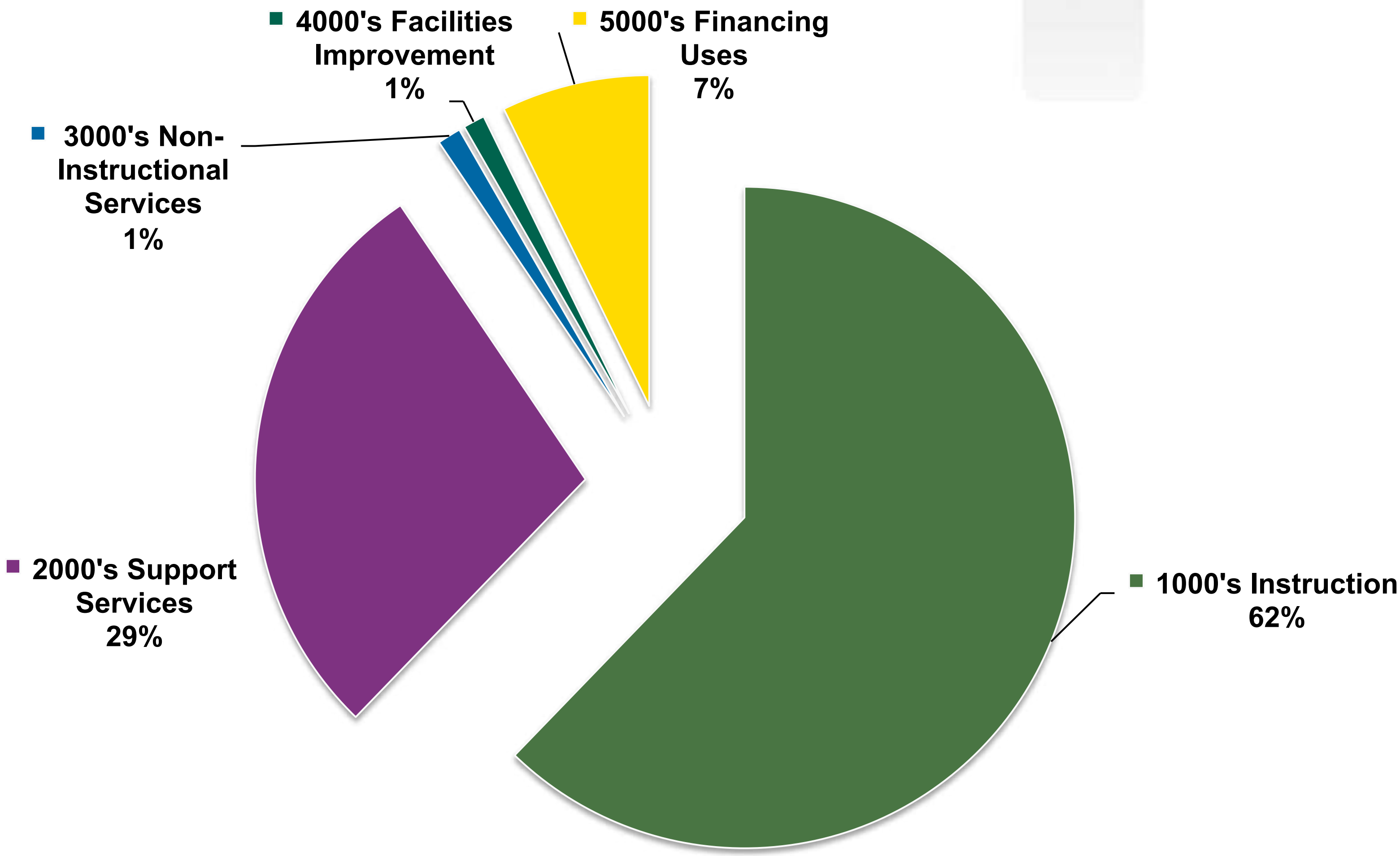
Introduction to the General Fund Budget

January 2015

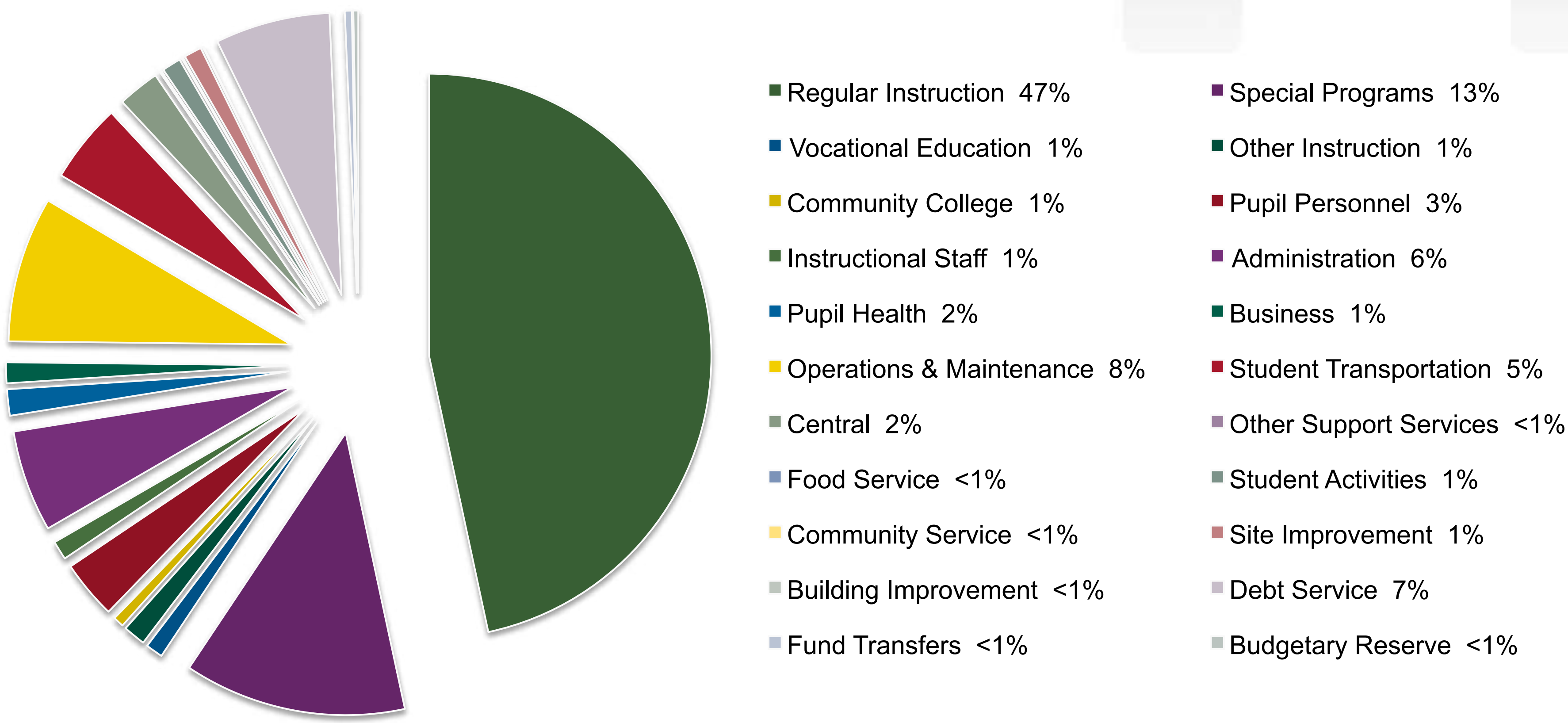
General Fund Budget Functions

Function	Description	2013-14 Budget	2014-15 Budget	Change	2015-16 Budget	Change	% Change
1100	Regular Instrucion	45,291,593.00	48,684,236.00	3,392,643.00	50,112,825.04	1,428,589.04	2.93%
1200	Special Programs	12,206,448.00	13,253,983.00	1,047,535.00	13,668,685.93	414,702.93	3.13%
1300	Vocational Education	978,834.00	1,012,733.00	33,899.00	1,062,523.00	49,790.00	4.92%
1400	Other Instruction	1,349,086.00	986,511.00	(362,575.00)	1,374,700.22	388,189.22	39.35%
1700	Community College	988,456.00	764,795.00	(223,661.00)	656,345.00	(108,450.00)	-14.18%
2100	Pupil Personnel	3,189,064.00	3,428,816.00	239,752.00	3,588,988.17	160,172.17	4.67%
2200	Instructional Staff	1,202,426.00	1,068,161.00	(134,265.00)	1,164,413.82	96,252.82	9.01%
2300	Administration	5,939,425.00	6,082,818.00	143,393.00	6,258,835.36	176,017.36	2.89%
2400	Pupil Health	1,499,160.00	1,577,137.00	77,977.00	1,614,329.13	37,192.13	2.36%
2500	Business	1,209,809.00	1,239,832.00	30,023.00	1,278,167.24	38,335.24	3.09%
2600	Operations & Maintenance	8,841,211.00	8,676,334.00	(164,877.00)	8,962,499.79	286,165.79	3.30%
2700	Student Transportation	3,830,951.00	4,517,109.00	686,158.00	4,877,734.81	360,625.81	7.98%
2800	Central	1,975,441.00	2,132,517.00	157,076.00	2,577,972.54	445,455.54	20.89%
2900	Other Support Services	93,769.00	94,522.00	753.00	96,318.00	1,796.00	1.90%
3100	Food Service	-	-	-	2,304.00	2,304.00	
3200	Student Activities	1,081,588.00	1,185,450.00	103,862.00	1,695,522.00	510,072.00	43.03%
3300	Community Service	82,303.00	81,492.00	(811.00)	78,000.00	(3,492.00)	-4.29%
4200	Site Improvement	45,000.00	373,625.00	328,625.00	1,086,000.00	712,375.00	190.67%
4600	Building Improvement	51,000.00	30,000.00	(21,000.00)	53,000.00	23,000.00	76.67%
5100	Debt Service	5,633,882.00	5,260,951.00	(372,931.00)	7,058,095.51	1,797,144.51	34.16%
5200	Fund Transfers	420,797.00	430,184.00	9,387.00	-	(430,184.00)	0%
5900	Budgetary Reserve	300,000.00	300,000.00	-	300,000.00	-	0%
Total		**96,210,243.00**	**101,181,206.00**	**4,970,963.00**	**107,567,259.56**	**6,386,053.56**	**6.31%**

2014-15 General Fund Budget Functions



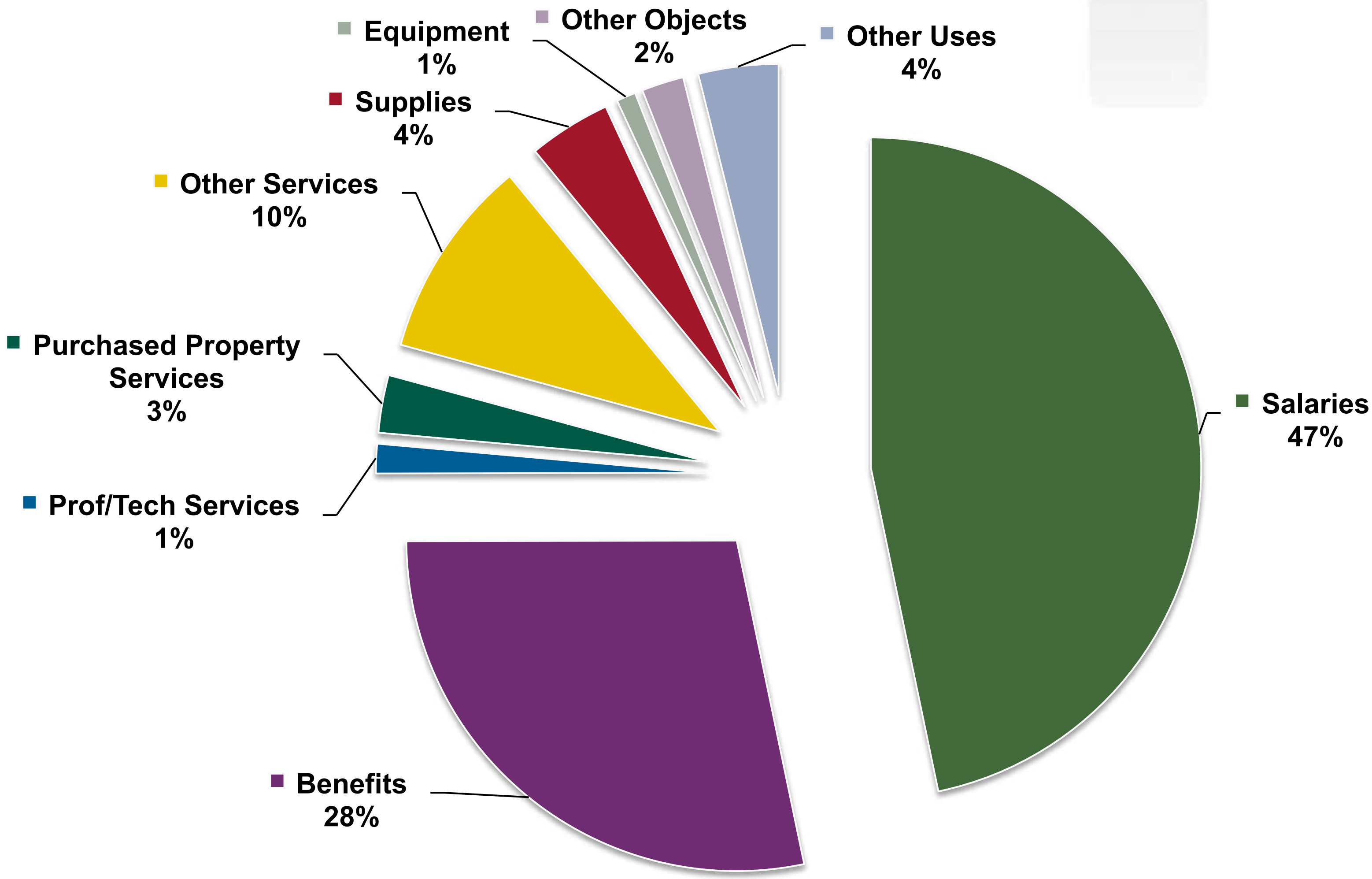
2014-15 General Fund Budget Functions



General Fund Budget Object Categories

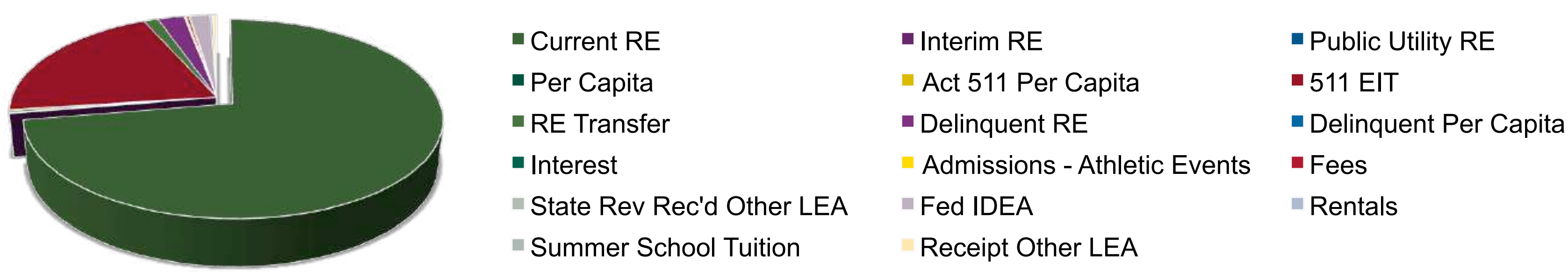
Object	Description	2013-14 Budget	2014-15 Budget	Change	2015-16 Budget	Change	% Change
100	Salaries	47,952,263.00	47,277,618.00	(674,645.00)	47,687,870.92	410,252.92	0.87%
200	Benefits	25,065,854.00	28,576,647.00	3,510,793.00	30,505,570.11	1,928,923.11	6.75%
300	Prof/Tech Services	1,375,341.00	1,456,462.00	81,121.00	1,653,565.00	197,103.00	13.53%
400	Purch. Property Services	2,639,591.00	2,855,539.00	215,948.00	3,032,163.00	176,624.00	6.19%
500	Other Services	7,611,867.00	9,936,838.00	2,324,971.00	10,736,957.36	800,119.36	8.05%
600	Supplies	4,782,902.00	4,079,456.00	(703,446.00)	4,475,563.41	396,107.41	9.71%
700	Equipment	374,881.00	953,047.00	578,166.00	2,061,956.44	1,108,909.44	116.35%
800	Other Objects	1,348,218.00	2,084,993.00	736,775.00	1,930,937.51	(154,055.49)	-7.39%
900	Other Uses	5,059,326.00	3,960,606.00	(1,098,720.00)	5,482,676.00	1,522,070.00	38.43%
Total		**96,210,243.00**	**101,181,206.00**	**4,970,963.00**	**107,567,259.75**	**6,386,053.75**	**6.31%**

2014-15 General Fund Object Categories



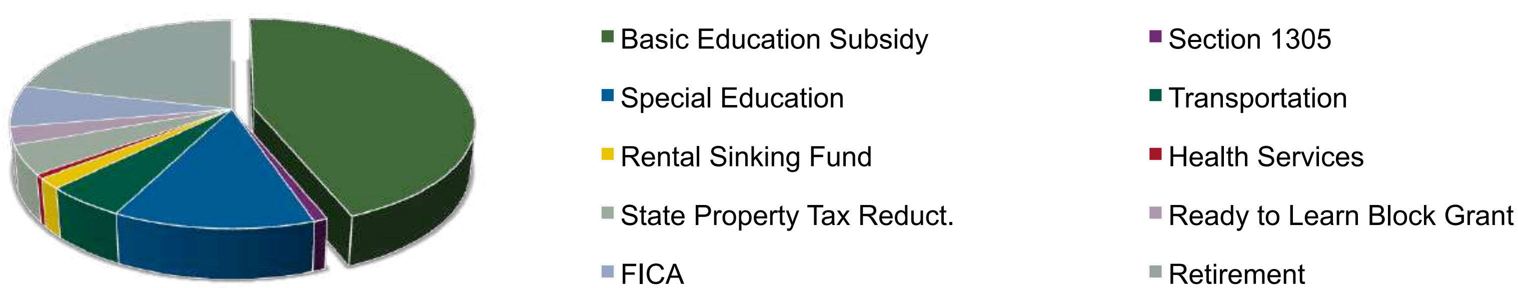
Local Revenue History

Function	Description	Actual 2010-11	Actual 2011-12	% Change	Actual 2012-13	% Change	Budget 2013-14	Actual 2013-14	% Change	Budget 2014-15	Year-to-Date 2014-15	% Change	Budget 2015-16	Budget Change	% Change
6111	Current RE	43,069,540	45,669,209	6.04%	47,729,435	4.51%	49,471,251	48,752,301	2.14%	50,937,416	44,775,487	4.48%	51,944,365	1,006,949	1.98%
6112	Interim RE	54,368	54,271	-0.18%	51,309	-5.46%		35,529	-30.76%		33,186	-100%	35,000	35,000	
6113	Public Utility RE	82,613	81,120	-1.81%	80,831	-0.36%	80,830	80,071	-0.94%	80,832	85,249	0.95%	85,000	4,168	5.16%
6120	Per Capita	177,516	176,440	-0.61%	174,844	-0.90%	183,160	175,473	0.36%	166,630	133,223	-5.04%	175,014	8,384	5.03%
6141	Act 511 Per Capita	177,516	176,440	-0.61%	174,844	-0.90%	183,160	175,473	0.36%	166,630	133,223	-5.04%	175,014	8,384	5.03%
6151	511 EIT	13,281,230	13,536,077	1.92%	15,475,119	14.32%	13,277,182	14,548,463	-5.99%	15,475,000	2,443,716	6.37%	14,600,000	(875,000)	-5.65%
6153	RE Transfer	797,211	893,774	12.11%	953,249	6.65%	825,000	1,468,830	54.09%	825,000	273,052	-43.83%	950,000	125,000	15.15%
6411	Delinquent RE	1,489,821	1,554,800	4.36%	1,825,390	17.40%	1,537,250	1,807,208	-1.00%	1,651,000	933,256	-8.64%	1,692,950	41,950	2.54%
6420	Delinquent Per Capita	40,110	27,797	-30.70%	29,165	4.92%	30,250	31,834	9.15%	29,165	4,607	-8.38%	29,969	804	2.76%
6510	Interest	48,000	83,865	74.72%	30,323	-63.84%	85,000	15,822	-47.82%	40,000	2,765	152.80%	15,800	(24,200)	-60.50%
6710	Admissions - Athletic Events												110,000	110,000	
6740	Fees	-	31,180		139,031	345.90%	179,393	131,615	-5.33%	150,000	-	13.97%	150,000	-	0%
6821	State Rev Rec'd Other LEA	77,049	82,671	7.30%	99,514	20.37%	-	159,284	60.06%	99,514		-37.52%	99,514	-	0%
6831	Fed Rev from PA Schools							180,987			(52,145)	-100%	-	-	
6832	Fed IDEA	1,607,114	1,623,175	1.00%	1,574,800	-2.98%	1,413,120	1,234,802	-21.59%	1,383,318	(180,987)	12.03%	1,300,000	(83,318)	-6.02%
6833	ARRA Funds	76,293						-			180,987		-	-	
6910	Rentals	45,091	122,974	172.73%	130,601	6.20%	142,250	128,461	-1.64%	142,275		10.75%	142,275	-	0%
6941	Regular Day School	196,702	-		83				-100%		19,291			-	
6942	Summer School Tuition	38,287	1,055	-97.24%	64,313	5996.02%	45,120	30,495	-52.58%	45,120	26,540	47.96%	45,000	(120)	-0.27%
6944	Receipt Other LEA	337,945	519,207	53.64%	378,631	-27.08%	450,000	285,372	-24.63%	250,000	9,782	-12.39%	250,000	-	0%
6990	Misc Revenue	57,378	46,715	-18.58%	239,867	413.46%	-	223,760	-6.71%	-	21,919	-100%	-	-	
6992	Advertising	394	2,585	555.91%	3,160	22.24%		5,167	63.51%		7,327	-100%	-	-	
	Total	**61,654,177**	**64,683,354**	**4.91%**	**69,154,506**	**6.91%**	**67,902,966**	**69,470,946**	**0.46%**	**71,441,900**	**48,850,478**	**2.84%**	**71,799,901**	**358,001**	**0.50%**



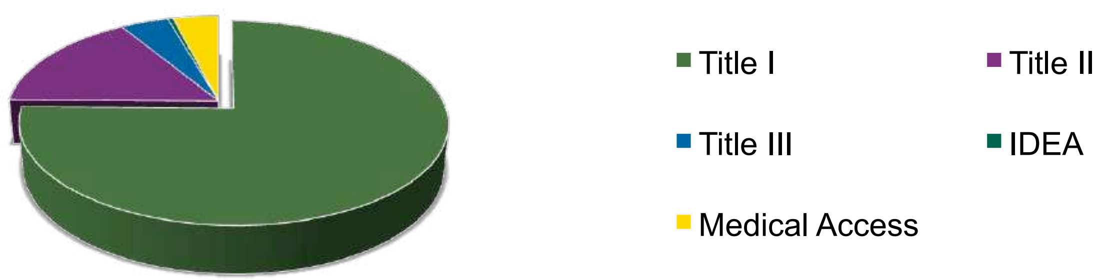
State Revenue History

Function	Description	Actual 2010-11	Actual 2011-12	% Change	Actual 2012-13	% Change	Budget 2013-14	Actual 2013-14	% Change	Budget 2014-15	Year-to-Date 2014-15	% Change	Budget 2015-16	Budget Change	% Change
7110	Basic Education Subsidy	10,862,762	12,076,117	11.17%	12,075,876	0.00%	12,368,248	12,404,797	2.72%	12,404,839	3,546,996	0.00%	12,404,839	-	0%
7141	Transitional Grant	328,302		-100%										-	
7160	Section 1305	258,170	232,512	-9.94%	258,559	11.20%	235,000	297,247	14.96%	250,000		-15.89%	250,000	-	0%
7240	Driver Education	13,155		-100%										-	
7250	Migratory Children				40			40	0%			-100%		-	
7271	Special Education	3,626,052	3,626,052	0.00%	3,626,052	0%	3,606,534	3,626,052	0%	3,626,052	1,102,772	0.00%	3,626,052	-	0%
7291	Education Assist.	170,446		-100%										-	
7310	Transportation	1,506,378	1,351,280	-10.30%	1,386,552	2.61%	1,450,000	1,315,164	-5.15%	1,450,000	318,686	10.25%	1,450,000	-	0.00%
7320	Rental Sinking Fund	1,343,187	1,228,183	-8.56%	1,102,485	-10.23%	1,039,559	959,674	-12.95%	531,710		-44.59%	484,269	(47,441)	-8.92%
7330	Health Services	178,465	177,606	-0.48%	176,237	-0.77%	177,600	175,201	-0.59%	177,600		1.37%	177,600	-	0%
7340	State Property Tax Reduct.	1,278,901	1,281,445	0.20%	1,279,995	-0.11%	1,284,935	1,284,936	0.39%	1,277,457	1,277,456	-0.58%	1,277,456	(1)	0%
7360	Safe Schools							12,552				-100%		-	
7501	PA Acct. Block Grant	822,990	323,342	-60.71%	323,342	0%		323,342	0%			-100%		-	
7502	Dual Enrollment	14,134	4,517	-68.05%		-100%								-	
7505	Ready to Learn Block Grant									758,548	319,576		758,548	-	0%
7810	FICA	1,809,049	1,767,916	-2.27%	1,682,791	-4.81%	1,874,349	1,587,820	-5.64%	1,795,589	392,784	13.09%	1,809,590	14,001	0.78%
7820	Retirement	1,504,152	2,093,348	39.17%	2,994,249	43.04%	4,136,687	3,868,983	29.21%	4,829,127	(337,229)	24.82%	6,039,633	1,210,506	25.07%
	Total	**23,716,142**	**24,162,318**	**1.88%**	**24,906,176**	**3.08%**	**26,172,912**	**25,855,807**	**3.81%**	**27,100,922**	**6,621,041**	**4.82%**	**28,277,987**	**1,177,065**	**4.34%**



Federal Revenue History

Function	Description	Actual 2010-11	Actual 2011-12	% Change	Actual 2012-13	% Change	Budget 2013-14	Actual 2013-14	% Change	Budget 2014-15	Year-to-Date 2014-15	% Change	Budget 2015-16	Budget Change	% Change
8514	Title I	1,013,177	710,367	-29.89%	905,386	27.45%	748,577	698,966	-22.80%	710,599	48,577	1.66%	900,000	189,401	26.65%
8515	Title II	266,271	227,344	-14.62%	209,010	-8.06%	202,959	212,063	1.46%	192,256	(11,743)	-9.34%	192,256	-	0%
8516	Title III	41,415	52,893	27.72%	68,271	29.07%	55,853	81,296	19.08%	50,375	10,563	-38.04%	50,375	-	0%
8517	Safe & Drug Free	6,249												-	
8690	Other	22,000	5,000	-77.27%		-100%								-	
8708	ARRA	1,498,830	13,799	-99.08%		-100%								-	
8709	Edu Jobs	889,936		-100%										-	
8810	IDEA												5,500	5,500	
8820	Medical Access	7,730	21,111	173.09%	75,823	259.16%	35,000	51,042	-32.68%	53,500	11,542	4.82%	48,000	(5,500)	-10.28%
	Total	**3,745,607**	**1,030,515**	**-72.49%**	**1,258,490**	**22.12%**	**1,042,389**	**1,043,367**	**-17.09%**	**1,006,730**	**58,939**	**-3.51%**	**1,196,131**	**189,401**	**18.81%**

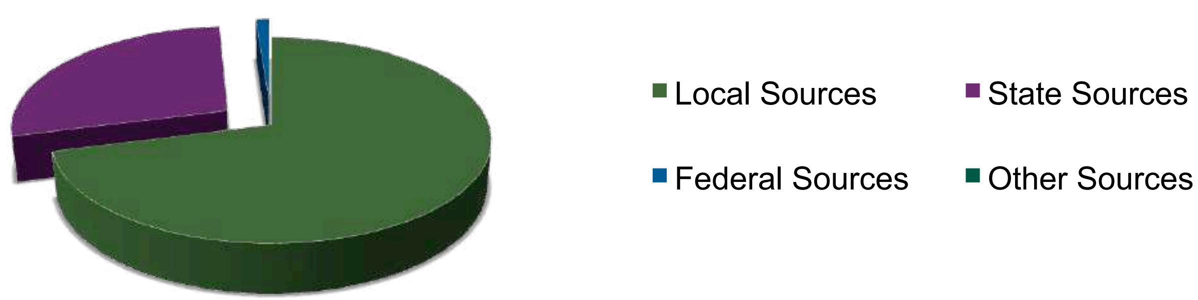


Other Revenue History

Function	Description	Actual 2010-11	Actual 2011-12	% Change	Actual 2012-13	% Change	Budget 2013-14	Actual 2013-14	% Change	Budget 2014-15	Year-to-Date 2014-15	% Change	Budget 2015-16	Budget Change	% Change
9200	Proceeds Extended				380,463				-100%	166,800				(166,800)	-100%
9400	Sale of Fixed Assets						1,000,000	1,036,042		1,400,000		35.13%		(1,400,000)	-100%
9500	Unassigned										4,609			-	
	Total				**380,463**		**1,000,000**	**1,036,042**		**1,566,800**	**4,609**			**(1,566,800)**	

Revenue Budget

Account	Description	2015-2016 Budget	2014-2015 Budget	2014-2015 Year-to-Date	Budget Change	Percent Inc./Dec.
6000	Local Sources	71,799,901	71,441,900	48,850,478	358,001	0.50%
7000	State Sources	28,277,987	27,100,922	6,621,014	1,177,065	4.34%
8000	Federal Sources	1,196,131	1,006,730	58,938	189,401	18.81%
9000	Other Sources	0	1,566,800	4,609	-1,566,800	-100%
Totals		**101,274,019**	**101,116,352**	**55,535,039**	**157,667**	**0.16%**



Current Status

2015-2016 Expenditures

Expenditure Budget	107,567,250

2015-2016 Revenues

Revenue Budget (to include 1.9% Base Index)	101,274,019

Difference (Revenue to Expenditures) -6,293,231

2014-2015 Capital Reserve Analysis

Balance as of December 2014	1,364,845
Transfer from GF	2,884,000
June 30, 2015 Ending Balance	**4,248,845**

2014-2015 Fund Balance

2014-2015 Beginning Fund Balance	10,978,743
Fund Balance Used to Balance 2014-2015 Budget	-68,879
Transfer to Capital Reserve (12/2014)	-2,884,000
***June 30, 2015 Ending Fund Balance**	**8,025,864**

** Includes Athletic Fund*

2015-2016 Budget Timeline

Does the District need to exceed a 1.9% tax increase?