

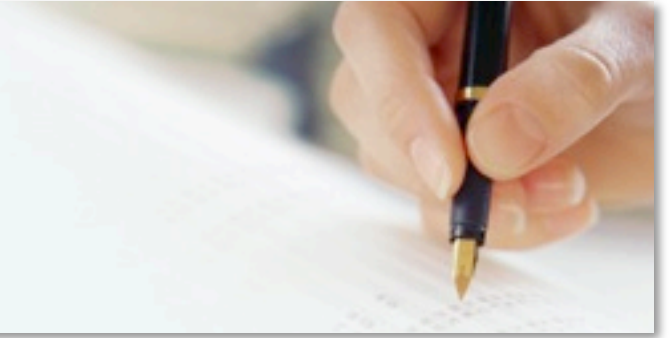
WEST SHORE SCHOOL DISTRICT

Tentative Budget 2011-2012

Presented

May 2011

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Pennsylvania Public School Code of 1949



The Pennsylvania Public School Code of 1949, as amended, gives local boards the authority to conduct the financial affairs of the district.

Section 687 provides that in districts of the second, third and fourth class the board must:

- Prepare a proposed budget at least 30 days prior to adoption of the budget for the following fiscal year on forms furnished by the Department of Education.
- Make the proposed budget available for public inspection at least 20 days prior to the date set for adoption.
- Provide 10 days' public notice prior to any final action on the budget.
- Adopt the budget and necessary appropriations required to implement the budget. This must be done at a public meeting.
- File a copy with the Department of Education.

Section 687 also:

- Prohibits deficit financing with the following language:
- The total amount of such budget shall not exceed the amount of funds, including the proposed annual tax levy and state appropriation, available to the district.

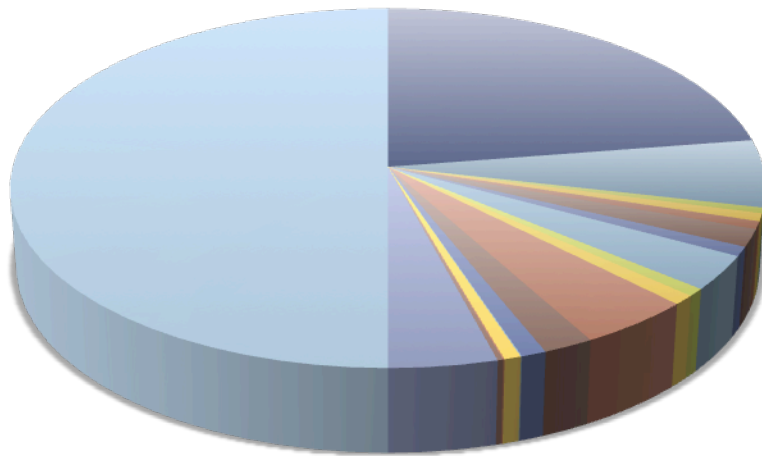
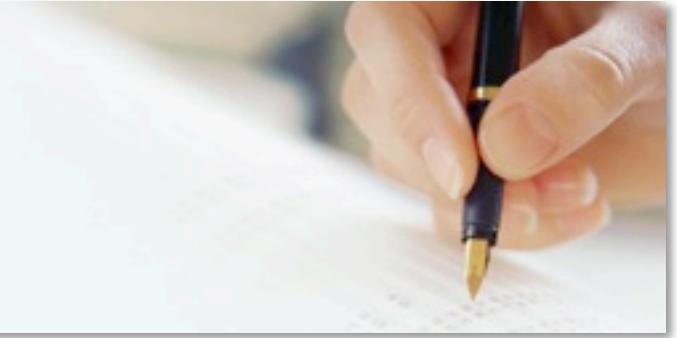
SOURCE: Pennsylvania School Boards Association

Expenditure Comparison (March to May)



Function / Description	2010-2011 Final Budget	2011-2012 March Budget	2011-2012 May Budget	Inc./Dec. March to May	March to May % Change
1100 Regular Programs	42,859,161	43,978,389	42,353,705	-1,624,684	-3.69%
1200 Special Education	11,497,743	11,738,064	11,566,155	-171,909	-1.46%
1300 Vocational Programs	933,612	950,107	950,107	0	0.00%
1400 Other Programs	1,340,181	1,085,362	1,019,384	-65,978	-6.08%
1700 Community Programs	1,305,263	1,327,255	955,469	-371,786	-28.01%
2100 Support Services - Pupil Personnel	2,975,183	3,109,190	3,077,491	-31,699	-1.02%
2200 Support Services - Instructional Staff	1,598,893	1,824,582	1,744,209	-80,373	-4.41%
2300 Support Services - Administration	5,899,130	6,073,854	5,670,612	-403,242	-6.64%
2400 Support Services - Health	1,308,855	1,513,905	1,451,712	-62,193	-4.11%
2500 Support Services - Business	1,636,115	1,665,417	1,612,049	-53,368	-3.20%
2600 Operation & Maintenance	8,415,923	8,617,143	8,547,119	-70,024	-0.81%
2700 Student Transportation	3,687,125	3,968,794	3,910,088	-58,706	-1.48%
2800 Support Services - Central	1,823,959	2,120,557	1,862,844	-257,713	-12.15%
2900 Other Support Services	94,205	95,089	95,089	0	0.00%
3100 Food Services					
3200 Student Activities	1,228,036	1,161,997	1,094,067	-67,930	-5.85%
3300 Community Services	121,500	116,178	116,178	0	0.00%
4000 Facilities Acquisition	392,583	205,700	187,700	-18,000	-8.75%
5000 Other Financing Uses	7,922,734	8,151,006	8,075,506	-75,500	-9.35%
Total	95,040,201	97,702,589	94,289,484	-3,413,105	-3.49%
Percent Increase/Decrease	1.47%	2.80%	-0.79%		
Percent Decrease from March to May		-3.49%			

Expenditure Budget

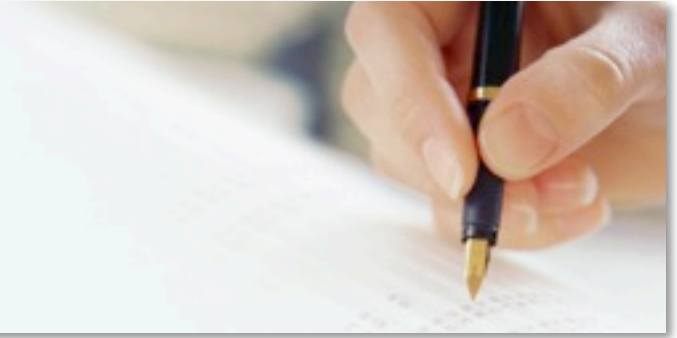


- Regular Programs - 44.93%
- Special Education - 12.27%
- Vocational Programs - 1.01%
- Other Programs - 1.08%
- Community Programs - 1.01%
- Support Services - Pupil Personnel - 3.26%
- Support Services - Instructional Staff - 1.85%
- Support Services - Administration - 6.01%
- Support Services - Health - 1.54%
- Support Services - Business - 1.71%
- Operation & Maintenance - 9.06%
- Student Transportation - 4.15%
- Support Services - Central - 1.98%
- Other Support Services - 0.10%
- Food Services - 0%
- Student Activities - 1.16%
- Community Services - 0.12%
- Facilities Acquisition - 0.20%
- Other Financing Uses - 8.56%

Overview



Object Codes	Object Description	2010-2011 Final Budget	2011-2012 May Budget	Difference	Includes	Does Not Include
100(s)	Salaries	52,876,029	51,700,875	-1,175,154	<ul style="list-style-type: none"> contractual obligation increases restructuring administrative staff support staff attrition 	<ul style="list-style-type: none"> administrative and non-bargaining increases 27.5 professional staff members summer program stipends intramurals
200(s)	Benefits	17,661,533	19,260,447	1,598,914	<ul style="list-style-type: none"> increases in health care costs retirement at 8.65% unemployment compensation 	<ul style="list-style-type: none"> benefits for 27.5 professional staff members
300(s)	Purchased Professional and Technical Services	2,259,912	1,784,468	-475,444	<ul style="list-style-type: none"> increase for community placements contracted services (replace unfilled budget position) interpreting services status quo budget for other services 	
400(s)	Purchased Property Services	2,398,541	2,580,358	181,817	<ul style="list-style-type: none"> increase in electricity 3 "new" air conditioned buildings maintenance and repairs to computers VLN status quo budget for other property funds 	

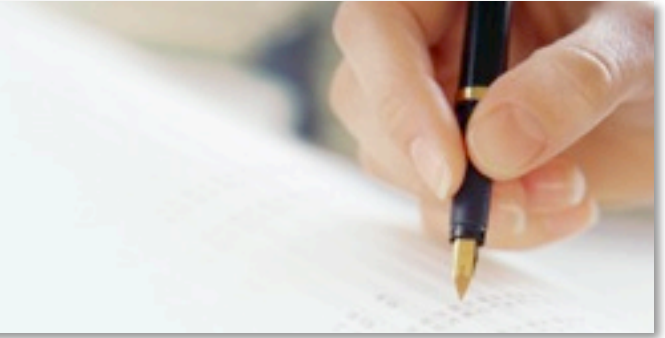


Overview (continued)

Object Codes	Object Description	2010-2011 Final Budget	2011-2012 May Budget	Difference	Includes	Does Not Include
500(s)	Other Purchased Services	5,942,065	5,988,357	46,292	<ul style="list-style-type: none"> increase in contracted transportation carrier costs charter/cyber schools approved private schools tuition to vo-tech decrease in H.A.C.C. tuition reduction in staff development costs 	
600(s)	Supplies	4,773,586	4,339,421	-434,165	<ul style="list-style-type: none"> gasoline reduction in budget requests 	<ul style="list-style-type: none"> textbook scheduled for replacement
700(s)	Property	1,058,824	436,346	-622,478	<ul style="list-style-type: none"> Red Mill new windows (final phase) Fairview sewer line Cedar Cliff roof replacement 	<ul style="list-style-type: none"> new computer purchases AV equipment desks/chairs musical instruments new buses
800(s)	Other Objects	1,579,040	1,742,398	163,358	<ul style="list-style-type: none"> Series of 2010 	<ul style="list-style-type: none"> Series of 2005 (refunded) Series of 2009 (Capital Reserve)
900(s)	Other Uses of Funds	6,490,671	6,456,814	-33,857	<ul style="list-style-type: none"> Series of 2010 decrease in Board participation for Athletic Fund 	<ul style="list-style-type: none"> Series of 2005
Totals		95,040,201	94,289,484	-750,717		

Revenue Comparison

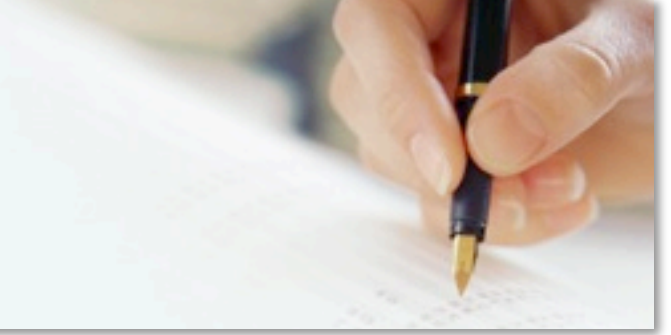
March to May



Account	Description	2010-11 Final Budget	2011-12 March Budget	2011-12 May Budget	Inc./Dec. March to May	March to May % Change	2011-12 % to Total Budget
6000	Local Sources *	65,340,924	65,794,918	65,893,208	98,290	0.15%	72.11%
7000	State Sources	25,824,597	24,348,756	24,348,756	0	0.00%	26.65%
8000	Federal Sources	1,211,781	1,135,637	1,135,637	0	0.00%	1.24%
9000	Other Sources	0	220,000	0	-220,000	-100.00%	0.00%
Revenue Totals		92,377,302	91,499,311	91,377,601	-121,710	-0.13%	100%

**2011-2012 Exception Limit*

Changes to Revenue Budget



Overall Decrease - \$121,710

- Increase - day care/latchkey facility rental
- Decrease - elimination of the 2011-2012 computer lease

2011-2012 General Fund Budget Updates



2010-2011 Budget Figures

Expenditure Budget	95,040,201
Revenue Budget	92,377,302
Fund Balance Used	2,662,899

2010-2011 Estimate Figures

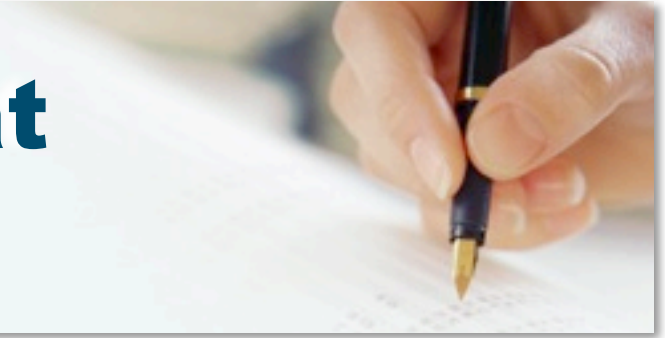
Expenditure Estimate	92,020,900
Revenue Estimate	91,603,015
Estimated Fund Balance Used	(417,885)

Fund Balance Analysis

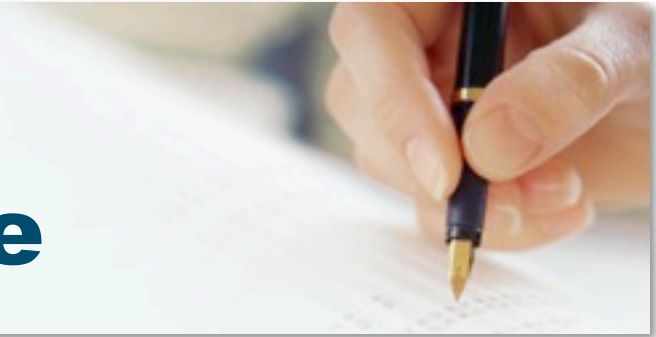
2010-2011 Beginning Fund Balance	6,441,050*
2010-2011 Estimated Fund Balance Usage	(417,885)
Fund Balance Available to Balance Budget	6,023,165

* Includes \$500,000 designated for retirement expense

2011-2012 Revenue at Exception Limit



	Exception Limit
Revenues	91,377,601
Tentative Expenditures	94,289,484
Revenue Expenditure Difference	-2,911,883
<hr/>	
2011-2012 Projected Fund Balance	6,023,165
2011-2012 Fund Balance to Balance Budget	-2,911,883
2012-2013 Projected Fund Balance	3,111,282
Fund Balance % to Expenditures	3.30%



Historical Perspective

Tax Rate

Fiscal Year	Cumberland County	York County
2006-2007	10.1	9.9*
2007-2008	10.2	10.2
2008-2009	10.5	10.5
2009-2010	10.6	10.3
2010-2011	10.61	11.1

Fund Balance

Fiscal Year	Ending Unreserved Fund Balance	Amount Used to Balance Budget	Inc./Dec. After Audit
2006-2007	10,158,022	-3,361,207	-778,523
2007-2008	9,459,302	-3,233,367	-698,720
2008-2009	8,046,760	-3,297,123	-1,412,542
2009-2010	6,441,050	-2,781,947	-1,605,710
2010-2011	TBD	-2,662,899	TBD

* Indicates reassessment

Cumberland County

Mill Rate Effect on 2011-2012 Assessment

Cumberland County

	2010 Assessed Value	2011 Assessed Value*	2010-2011 R.E. Taxes @ 10.61 Mill Rate	2011-2012 R.E. Taxes @ 9.00 Mill Rate	Difference Increase/ Decrease	Per Month
Property A	119,690	140,400	1,269.91	1,263.60	-6.31	-0.53
Property B	141,870	181,400	1,505.24	1,632.60	127.36	10.61
Property C	198,840	201,700	2,109.69	1,815.30	-294.39	-24.53
Property D	247,500	294,000	2,625.98	2,646.00	20.02	1.67
Property E	302,540	383,300	3,209.95	3,449.70	239.75	19.98
Property F	342,800	358,300	3,637.11	3,224.70	-412.41	-34.37
Property G	510,400	489,400	5,415.34	4,404.60	-1,010.74	-84.23
Property H	607,560	608,600	6,446.21	5,477.40	-968.81	-80.73

**Reflects the 2010 Cumberland County Reassessment*

**These figures do not include any property tax relief funds.*

York County

Mill Rate Effect on 2011-2012 Assessment

York County

	Assessed Value	2010-2011 R.E. Taxes @ 11.10 Mill Rate	2011-2012 R.E. Taxes @ 11.78 Mill Rate	Difference Increase	Per Month
Property A	112,030	1,243.53	1,319.71	76.18	6.35
Property B	150,630	1,671.99	1,774.42	102.43	8.54
Property C	206,390	2,290.93	2,431.27	140.34	11.70
Property D	251,470	2,791.32	2,962.32	171.00	14.25
Property E	305,030	3,385.83	3,593.25	207.42	17.29
Property F	356,170	3,953.49	4,195.68	242.19	20.18
Property G	508,350	5,642.69	5,988.36	345.67	28.81
Property H	614,750	6,823.73	7,241.76	418.03	34.84

**These figures do not include any property tax relief funds.*

Homestead/Farmstead Analysis



**Cumberland & York Counties
2011-2012**

Total Number of Properties
24,988

**Total Approved Homesteads/
Farmsteads**
16,154

% of Properties Receiving Tax Relief
64.65%

County	Total Number of Residential Properties	Total Number of Approved Homesteads/ Farmsteads	Total Number of Non-Eligible Homesteads/ Farmsteads	% of Approved Homesteads/ Farmsteads	% of Non-Eligible Homesteads/ Farmsteads
Cumberland	9,711	7,453	2,258	76.75%	23.25%
York	12,285	8,701	3,584	70.83%	29.17%
TOTAL	21,996	16,154	5,842	73.44%	26.56%

Three Year Comparison

County	2009-2010 Approved Homesteads/ Farmsteads	2010-2011 Approved Homesteads/ Farmsteads	2011-2012 Approved Homesteads/ Farmsteads	3 Year Increase	3 Year Percentage Increase
Cumberland	7,410	7,466	7,453	43	0.58%
York	8,568	8,667	8,701	133	1.55%
TOTAL	15,978	16,133	16,154	176	1.10%

Property Tax Relief Analysis



Cumberland County

2010-2011 Assessed Value	2011-2012 Assessed Value*	2010-2011 Mill Rate	2010-2011 Tax Amount	2011-2012 Mill Rate*	2011-2012 Tax Amount	Estimated Tax Relief
						79.81
119,690	140,400	0.01061	1,270	0.009	1,264	1,184
141,870	181,400	0.01061	1,505	0.009	1,633	1,553
198,840	201,700	0.01061	2,110	0.009	1,815	1,735
247,500	294,000	0.01061	2,626	0.009	2,646	2,566
302,540	383,300	0.01061	3,210	0.009	3,450	3,370
342,800	358,300	0.01061	3,637	0.009	3,225	3,145
510,400	489,400	0.01061	5,415	0.009	4,405	4,325
607,560	608,600	0.01061	6,446	0.009	5,477	5,398

York County

Assessed Value	2010-2011 Mill Rate	2010-2011 Tax Amount	2011-2012 Mill Rate	2011-2012 Tax Amount	Estimated Tax Relief
					79.81
112,030	0.01110	1,244	0.01178	1,320	1,240
150,630	0.01110	1,672	0.01178	1,774	1,694
206,390	0.01110	2,291	0.01178	2,431	2,351
251,470	0.01110	2,791	0.01178	2,962	2,882
305,030	0.01110	3,386	0.01178	3,593	3,513
356,170	0.01110	3,953	0.01178	4,196	4,116
508,350	0.01110	5,643	0.01178	5,988	5,908
614,750	0.01110	6,824	0.01178	7,242	7,162

*Reflects the 2010 Cumberland County Reassessment

Tax Relief Calculation Summary



Approved Homesteads/Farmsteads	16,154
Gaming Fund Relief Amount	\$1,281,444.00
Property Tax Relief Amount	\$79.33
<i>Gaming Fund Relief Amount ÷ Approved Homesteads/Farmsteads</i>	
Properties with Zero Bills	174
Revised Homesteads/Farmsteads	15,980
<i>Approved Homesteads/Farmsteads - Properties with Zero Bills</i>	
Relief Amount Reallocated	\$7,753.00
Additional Tax Relief	\$0.48
<i>Relief Amount Reallocated ÷ Revised Homesteads/Farmsteads</i>	
Final Tax Relief Amount	\$79.81
<i>Property Tax Relief Amount + Additional Tax Relief</i>	