BUDGET AND TAX RESOLUTIONS

A resolution of the Board of School Directors of the West Shore School District encompassing areas in both Cumberland and York Counties, Pennsylvania, adopting the budget for the 2014-2015 school fiscal year, authorizing expenditures and levying taxes.

The West Shore School District, encompassing, in Cumberland County, the Boroughs of Lemoyne, Wormleysburg and New Cumberland and the Township of Lower Allen; and, in York County, the Boroughs of Goldsboro and Lewisberry, the Township of Fairview and the first and third precinct or northern half of Newberry Township, resolves as follows:

SECTION I - The budget for the school fiscal year 2014-2015 as prepared and incorporated herein by reference hereto is hereby adopted, providing for and authorizing expenditures during the said school fiscal year of \$101,185,231.00.

SECTION II - Pursuant to the Public School Code of 1949, as amended, a real estate tax is hereby levied and assessed upon all real estate within the district for general school purposes for the fiscal year of 2014-2015 as follows:

- (a) A tax at the rate of 9.68 mills (\$.97 on each \$100.00 of assessed valuation) on all real estate situate within the Borough of Wormleysburg, Cumberland County, Pennsylvania.
- (b) A tax at the rate of 9.68 mills (\$.97 on each \$100.00 of assessed valuation) on all real estate situate within the Borough of Lemoyne, Cumberland County, Pennsylvania.

- (c) A tax at the rate of 9.68 mills (\$.97 on each \$100.00 of assessed valuation) on all real estate situate within the Borough of New Cumberland, Cumberland County, Pennsylvania.
- (d) A tax at the rate of 9.68 mills (\$.97 on each \$100.00 of assessed valuation) on all real estate situate within the Township of Lower Allen, Cumberland County, Pennsylvania.
- (e) A tax at the rate of 12.59 mills (\$1.26 on each \$100.00 of assessed valuation) on all real estate situate within the Borough of Goldsboro, York County, Pennsylvania.
- (f) A tax at the rate of 12.59 mills (\$1.26 on each \$100.00 of assessed valuation) on all real estate situate within the Borough of Lewisberry, York County, Pennsylvania.
- (g) A tax at the rate of 12.59 mills (\$1.26 on each \$100.00 of assessed valuation) on all real estate situate within the Township of Fairview, York County, Pennsylvania.
- (h) A tax at the rate of 12.59 mills (\$1.26 on each \$100.00 of assessed valuation) on all real estate situate within the first and third precinct or northern half of Newberry Township, York County, Pennsylvania.

SECTION III - A per capita tax in the amount of Five (\$5.00) Dollars is hereby levied and assessed against every resident or inhabitant in the District eighteen (18) years of age or older, for general school purposes for the school fiscal year 2014-2015, pursuant to the Public School Code of 1949, as amended.

SECTION IV – Revenues to fund the budget are anticipated from taxes previously enacted by said district under the authority of the Local Tax Enabling Act, as provided by the Act of December 31, 1965, P.L. 1257, as amended, 53 P.S. 6924.101 et seq., which are continued without change for the school fiscal year 2014-2015, as follows:

- (a) One percent (1%) realty transfer tax.
- (b) Per capita tax at the rate of \$10.00.
- (c) Earned Income Tax at the rate of 0.95%.

The budget further anticipates receiving payments pursuant to the Public Utilities Realty Tax Act.

SECTION V - The Board further authorizes and directs the appropriate assessment authorities to inspect and reassess all taxable property within the District on which there has been construction pursuant to Act 191 of 1970 and other pertinent legislation.

ADOPTED this 12th day of June, 2014.	
ATTEST:	WEST SHORE SCHOOL DISTRICT
Ryan E. Argot, Secretary	By: Anthony J. Tezik, President