

A top-down view of a desk with various office supplies. In the top left, a portion of a white calculator is visible. Below it, a black pencil and two blue pencils are scattered. To the right, a spiral-bound notebook with a green cover is partially shown. The background is a collage of colorful paper scraps in shades of blue, purple, green, and red. The main focus is a white sheet of paper with text.

WEST SHORE SCHOOL DISTRICT

Overview of the Revenue Budget 2017-2018

Presented April 2017



Revenue Dimensions

Revenue Source

- This dimension permits segregation of revenues by source. The primary classification differentiates local, state, and federal revenue sources. Other financing sources are included in the dimension breakdown although in a strict accounting sense they are not a revenue.

Local

- The amount of money produced within the boundaries of the LEA and available to the LEA for its use.

State

- Revenue from funds produced within the boundaries of and collected by the state and distributed to LEAs in amounts different proportionately from the amounts collected within such LEAs.



Revenue Dimensions

Federal

- Revenue from funds collected by the federal government and distributed to LEAs in amounts that differ in proportion from these which were collected within such LEAs.

Other

- Other financing sources include proceeds from long term debt, receipt of interfund transfers, refunds of prior years' expenditures and similar types of financing sources. Other financing sources are classified separately under revenue codes 9000.

A vertical decorative image on the left side of the slide. It features a close-up of a calculator's keypad with a plus sign button, a black pencil, and two blue pencils resting on a white surface. Below the pencils, there is a bar chart with blue bars of varying heights.

Market Values

Market values are the value of taxable property within a school district as determined by the State Tax Equalization Board.

The State Tax Equalization Board (STEB)/Tax Equalization Division (TED) prepares an annual certification of market values. These market values are used by the Department of Education as one factor in a legislative formula for the distribution of the state subsidies to each school district.

The Pennsylvania Public School Code of 1949, Sec. 672.1 mandates that the market value determined by the State Tax Equalization Board be used in the formula to compute millage. The following slide contains the STEB certified 2015 Market Values which were used to compute the West Shore School District 2017-2018 mill rates.

Market Value Comparison

Municipality	2014 Market Value	2014 % to Total Value	2015 Market Value	2015 % to Total Value	Inc/(Dec) Market Value	Inc./Dec.
Fairview	1,389,376,704	30.82%	1,400,093,044	30.82%	10,716,340	0.77%
Goldsboro	41,472,911	0.92%	41,517,648	0.91%	44,737	0.11%
Lemoyne	440,153,028	9.76%	441,471,544	9.72%	1,318,516	0.30%
Lewisberry	17,737,311	0.39%	17,748,745	0.39%	11,434	0.06%
Lower Allen	1,357,976,878	30.13%	1,377,476,068	30.33%	19,499,190	1.42%
Newberry	648,001,070	14.38%	651,947,439	14.35%	3,946,369	0.61%
New Cumberland	421,505,158	9.35%	421,215,103	9.27%	(290,055)	-0.07%
Wormleysburg	191,459,643	4.25%	190,898,275	4.20%	(561,368)	-0.29%
Total	4,507,682,703	100%	4,542,367,866	100%	34,685,163	0.76%
County Totals						
Cumberland	2,411,094,707	53.49%	2,431,060,990	53.52%	19,966,283	0.83%
York	2,096,587,996	46.51%	2,111,306,876	46.48%	14,718,880	0.70%
Total	4,507,682,703	100%	4,542,367,866	100%	34,685,163	

Assessed Value Comparison

Municipality	2016-2017 Assessed Value	2017-2018 Assessed Value	Inc./Dec. Assessed Value
Fairview	1,342,154,265	1,344,127,050	1,972,785
Goldsboro	39,571,090	39,571,090	-
Lemoyne	522,595,700	522,800,400	204,700
Lewisberry	16,931,130	16,932,830	1,700
Lower Allen	1,697,076,900	1,723,165,100	26,088,200
Newberry	635,429,006	637,632,366	2,203,360
New Cumberland	521,754,900	521,468,800	(286,100)
Wormleysburg	221,073,600	220,985,600	(88,000)
Total	4,996,586,591	5,026,683,236	30,096,645
County Totals			
Cumberland	2,962,501,100	2,988,419,900	25,918,800
York	2,034,085,491	2,038,263,336	4,177,845
Total Assessed	4,996,586,591	5,026,683,236	30,096,645

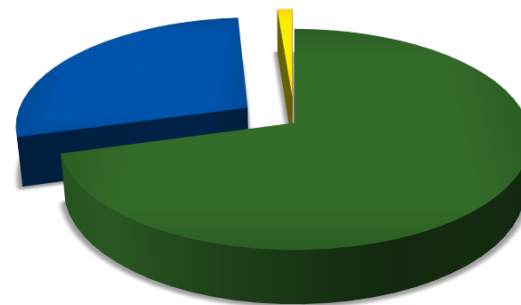
* Assessed value as 3/30/17 for Cumberland County and 3/1/17 for York County

Assessed Value Comparison

	2016-2017 Assessed	2017-2018 Assessed	Inc./Dec. Assessed Value
Total	4,996,586,591	5,026,683,236	30,096,645
Cumberland County	2,962,501,100	2,988,419,900	25,918,800
11.1711		33,383,938	
10.9162 mill rate	32,339,255		
York County	2,034,085,491	2,038,263,336	4,177,845
14.2244		28,993,073	
13.8249 mill rate	28,121,029		
Total Assessed	2,034,085,491	5,026,683,236	30,096,645
Total Real Estate Taxes	60,460,283	62,377,011	1,916,728
Less State Property Tax Reduction	(1,288,299)	(1,288,299)	
Net Real Estate Tax	59,171,984	61,088,712	1,916,728
Net RE Tax X Collect. Rate 96.1%	56,864,277	58,706,252	1,841,975

Revenue Budget

Account	Description	2017-2018 Budget	2016-2017 Budget	2016-2017 Year-to-Date	Budget Change	Percent Inc./Dec.
6000	Local Sources	80,467,944	77,521,707	73,342,770	2,946,237	3.80%
7000	State Sources *	32,067,954	30,775,015	21,621,894	1,292,939	4.20%
8000	Federal Sources	1,419,207	1,309,975	989,802	109,232	8.34%
9000	Other Sources	-	75,000	-	(75,000)	-100%
Totals		113,955,105	109,681,697	95,954,466	4,273,408	3.90%

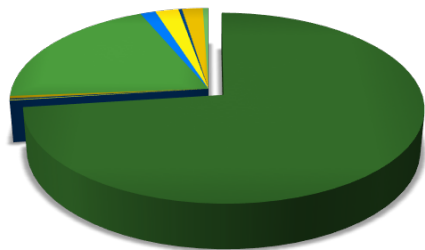


- Local Sources
- State Sources *
- Federal Sources
- Other Sources

**Estimated slots revenue is included in budget figures.*

Revenue - Local Sources

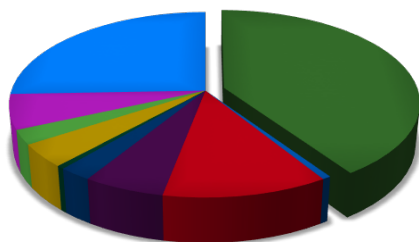
Function	Description	2017-2018 Budget	2016-2017 Budget	2016-2017 Year-to-Date	Budget Change	Percent Inc./Dec.	Total Budget
6111	Real Estate Taxes	58,706,252	56,864,278	57,167,220	1,841,974	3.14%	51.52%
6112	Interim Real Estate	35,000	35,000	116,562	-	0.00%	0.03%
6113	Public Utility	85,000	85,000	77,785	-	0.00%	0.07%
6114	Payment in Lieu	15,000	-	10,431	15,000	0.00%	0.01%
6120	Per Capita Section 679	175,014	175,014	175,534	-	0.00%	0.15%
6141	Per Capita Act 511	345,014	345,014	332,578	-	0.00%	0.30%
6151	Earned Income Tax	15,976,000	15,475,152	10,976,181	500,848	3.14%	14.02%
6153	Real Estate Transfer	1,150,000	950,000	1,368,277	200,000	17.39%	1.01%
6400	Delinquent Taxes	1,739,150	1,722,919	1,207,641	16,231	0.93%	1.53%
6500	Interest Earnings	15,000	7,500	25,743	7,500	50.00%	0.01%
6700	Activity Fees	250,000	250,000	95,895	-	0.00%	0.22%
6800	Pass Through Funds	1,551,514	1,399,514	1,318,981	152,000	9.80%	1.36%
6900	Other Local Revenue	425,000	437,275	469,941	(12,275)	-2.89%	0.37%
Total		80,467,944	77,746,666	73,342,770	2,721,278	3.50%	70.61%



- Real Estate Taxes
- Payments in Lieu
- Earned Income Tax
- Interest Earnings
- Other Local Revenue
- Interim Real Estate
- Per Capita Section 679
- Real Estate Transfer
- Activity Fees
- Public Utility
- Per Capita Act 511
- Delinquent Taxes
- Pass Through Funds

Revenue - State Sources

Function	Description	2017-2018 Budget	2016-2017 Budget	2016-2017 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
7110	Basic Subsidy	13,000,000	12,780,518	7,376,000	219,482	1.72%	11.41%
7141	Transitional Grants	-	-	-	-	0.00%	0.00%
7160	Tuition Court Placed	200,000	250,000	-	-	0.00%	0.18%
7240	Driver Education	-	-	-	-	0.00%	0.00%
7250	Migratory Children	-	-	-	-	0.00%	0.00%
7271	Special Education	3,800,000	3,761,166	2,863,970	38,834	1.03%	3.33%
7290	Other	-	-	-	-	0.00%	0.00%
7310	Transportation	1,875,000	1,850,000	1,488,956	25,000	1.35%	1.65%
7320	Rental & Sinking Fund	756,960	771,595	1,207,210	(14,635)	-1.90%	0.66%
7330	Medical	175,000	177,600	-	(2,600)	-1.46%	0.15%
7340	State Property Tax Reduction	1,288,299	1,288,299	1,288,299	-	0.00%	1.13%
7360	Safe Schools	-	-	-	-	0.00%	0.00%
7500	Extra Grants	810,789	750,029	871,549	60,760	8.10%	0.71%
7810	Social Security	1,955,574	1,870,406	1,518,736	85,168	4.55%	1.72%
7820	Retirement	8,206,332	7,280,820	5,007,174	925,512	12.71%	7.20%
Total		32,067,954	30,780,433	21,621,894	1,337,521	4.35%	28.14%



- Basic Subsidy
- Driver Education
- Other
- Medical
- Extra Grants
- Transitional Grants
- Migratory Children
- Transportation
- State Property Tax Reduction
- Social Security
- Tuition Court Placed
- Special Education
- Rental & Sinking Fund
- Safe Schools
- Retirement

Basic Subsidy vs. Enrollment

Eight Year History

Fiscal Year	Basic Ed. Subsidy	Student Enrollment	Enrollment Inc./Dec.	Subsidy Inc./Dec.	Subsidy % Inc./Dec.	Reimb Per Pupil	Elem. State Approved Tuition Rate	Difference Reimb/ Tuition Rate
2010-2011	13,506,762	7,918	65	574,583	4.44%	1,706	8,401	6,695
2011-2012	12,063,753	7,917	(1)	(1,443,009)	-10.68%	1,524	7,874	6,350
2012-2013	12,076,117	7,821	(96)	12,364	0.10%	1,544	8,466	6,922
2013-2014	12,368,248	7,768	(53)	292,131	2.42%	1,592	8,628	7,036
2014-2015	12,404,839	7,836	68	36,591	0.30%	1,583	7,981	6,398
2015-2016	12,787,306	7,836	-	382,467	-	1,583	7,979	6,396
2016-2017	13,289,373	7,787	(49)	502,067	3.93%	1,707	N/A	
2017-2018 Proposed**	13,560,806	7,655	(132)	271,433	2.04%	1,771	N/A	

** Gov. Budget not yet approved.

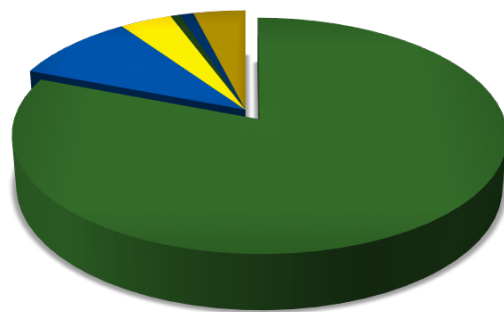
Special Education Subsidy vs. Enrollment Eight Year History

Fiscal Year	Special Ed. Subsidy	Student Enrollment	Enrollment Inc./Dec.	Subsidy Inc./Dec.	Subsidy % Inc./Dec.	Special Ed. Exp.	Difference Subsidy/Exp.	% Funded Locally
2010-2011	3,607,299	1,344	(287)	539	0.01%	11,118,001	(7,510,702)	67.55%
2011-2012	3,626,052	1,305	(39)	18,753	0.52%	11,354,090	(7,728,038)	68.06%
2012-2013	3,626,052	1,264	(41)	-	0.00%	11,968,079	(8,342,027)	69.70%
2013-2014	3,606,534	1,249	(15)	(19,518)	-0.54%	12,206,448	(8,599,914)	70.45%
2014-2015	3,626,052	1,257	8	19,518	0.54%	13,162,012	(9,535,960)	72.45%
2015-2016	3,761,280	1,257	-	135,228	3.73%	13,908,441	(10,147,160)	72.96%
2016-2017	3,813,632	1,257	-	52,352	1.39%	14,699,821	(10,886,189)	74.06%
2017-2018 Proposed**	3,884,501	1,257	-	70,869	1.86%	15,903,131	(12,018,630)	75.57%

** Gov. Budget not yet approved.

Revenue - Federal Sources

Function	Description	2017-2018 Budget	2016-2017 Budget	2016-2017 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
8514	Title I	1,147,627	981,213	767,266	166,414	16.96%	1.01%
8515	Title II	135,000	200,698	126,227	(65,698)	-32.73%	0.12%
8516	Title III	55,830	57,314	38,463	(1,484)	-2.59%	0.05%
8518	Title V	10,000	-	-	10,000	0.00%	0.01%
8810	Medical Access	15,000	15,000	24,668	-	0.00%	0.01%
8820	Medical Access Admin	55,750	55,750	33,178	-	0.00%	0.05%
Total		1,419,207	1,309,975	989,802	109,232	8.34%	1.25%



- Title I
- Title II
- Title III
- Title V
- Medical Access
- Medical Access Admin

Revenue - Other Sources

Function	Description	2017-2018 Budget	2016-2017 Budget	2016-2017 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
9200	Proceeds Extended		75,000	-	-	0.00%	0.00%
9400	Sale of Fixed Assets	-	-	-	-	0.00%	0.00%
9500	Refunds Prior Year Exp	-	-	-	-	0.00%	0.00%
Total		-	75,000	-	-	0.00%	0.00%