

WEST SHORE SCHOOL DISTRICT

Overview of the Revenue Budget 2019-2020



April 2019



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.



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 2018-2019 mill rates.

Market Value Comparison

Municipality	2016 Market Value	2016 % to Total Value	2017 Market Value	2017 % to Total Value	Inc/(Dec) Market Value	Inc./Dec.
Fairview	1,404,770,890	30.42%	1,415,984,435	30.41%	11,213,545	0.79%
Goldsboro	42,719,758	0.93%	42,737,103	0.92%	17,345	0.04%
Lemoyne	449,500,946	9.74%	449,162,049	9.64%	(338,897)	-0.08%
Lewisberry	17,779,693	0.39%	17,779,693	0.38%	0	0.00%
Lower Allen	1,434,331,534	31.06%	1,458,122,111	31.31%	23,790,577	1.63%
Newberry	648,603,751	14.05%	653,978,549	14.04%	5,374,798	0.82%
New Cumberland	427,096,770	9.25%	426,748,003	9.16%	(348,767)	-0.08%
Wormleysburg	192,553,203	4.17%	192,462,934	4.13%	(90,269)	-0.05%
Total	4,617,356,545	100%	4,656,974,877	100%	39,618,332	0.85%
County Totals						
Cumberland	2,503,482,453	54.22%	2,526,495,097	54.25%	23,012,644	0.92%
York	2,113,874,092	45.78%	2,130,479,780	45.75%	16,605,688	0.79%
Total	4,617,356,545	100%	4,656,974,877	100%	39,618,332	

Assessed Value Comparison

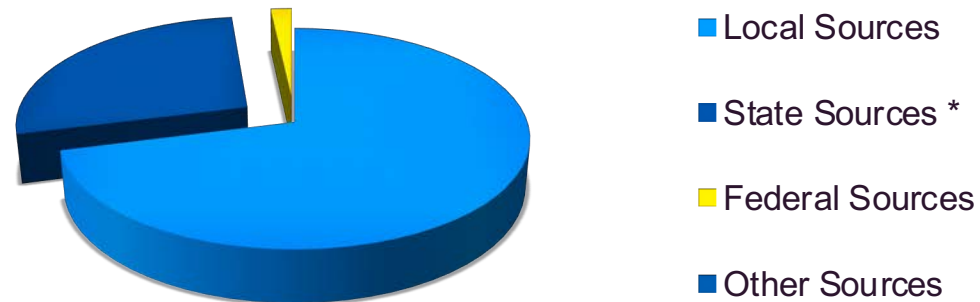
Municipality	2018-2019 Assessed Value	2019-2020 Assessed Value	Inc./Dec. Assessed Value
Fairview	1,363,987,414	1,378,176,579	14,189,165
Goldsboro	39,645,620	39,624,060	(21,560)
Lemoyne	533,412,700	534,729,200	1,316,500
Lewisberry	16,962,910	16,968,600	5,690
Lower Allen	1,753,063,800	1,775,005,000	21,941,200
Newberry	648,981,096	657,185,126	8,204,030
New Cumberland	523,725,800	523,019,200	(706,600)
Wormleysburg	221,342,500	221,106,500	(236,000)
Total	5,101,121,840	5,145,814,265	44,692,425
County Totals			
Cumberland	3,031,544,800	3,053,859,900	22,315,100
York	2,069,577,040	2,091,954,365	22,377,325
Total Assessed	5,101,121,840	5,145,814,265	44,692,425

Assessed Value Comparison

	2018-2019 Assessed Value	2019-2020 Assessed Value	Inc./Dec. Assessed Value
Total	5,104,491,010	5,141,200,165	36,709,155
Cumberland County	3,031,544,800	3,053,859,900	22,315,100
11.9457		36,480,494	
11.6457 mill rate	35,304,461		
York County	2,069,577,040	2,091,954,365	22,377,325
14.7051		30,762,398	
14.4040 mill rate	29,810,188		
Total Assessed	5,101,121,840	5,145,814,265	44,692,425
Total Real Estate Taxes	65,114,649	67,242,892	2,128,243
Less State Property Tax Reduction	(1,279,432)	(1,279,432)	
Net Real Estate Tax	63,835,217	65,963,460	2,128,243
Net RE Tax Collect. Rate 96.1% & 96.6%	61,345,644	63,569,818	2,224,174

Revenue Budget

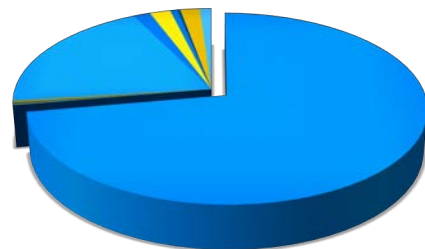
Account Description	2019-2020 Budget	2018-2019 Budget	2018-2019 Year-to-Date	Budget Change	Percent Inc./Dec.
6000 Local Sources	88,011,197	84,200,978	76,455,424	3,810,219	4.53%
7000 State Sources *	33,948,493	32,678,135	17,523,528	1,270,358	3.89%
8000 Federal Sources	2,144,628	1,394,304	1,300,871	750,324	53.81%
9000 Other Sources	-	157,905	160,764	(157,905)	-100%
Totals	124,104,318	118,431,322	95,440,587	5,672,996	4.79%



*Estimated slots revenue is included in budget figures.

Revenue - Local Sources

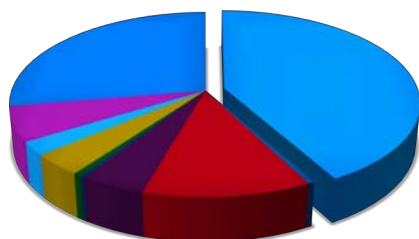
Function	Description	2019-2020 Budget	2018-2019 Budget	2018-2019 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
6111	Real Estate Taxes	63,569,818	61,345,613	61,722,529	2,224,205	3.50%	55.78%
6112	Interim Real Estate	126,000	110,000	75,761	16,000	12.70%	0.11%
6113	Public Utility	79,000	85,000	79,619	(6,000)	-7.59%	0.07%
6114	Payment in Lieu	3,000	15,000	-	(12,000)	0.00%	0.00%
6120	Per Capita Section 679	161,757	160,344	160,794	1,413	0.87%	0.14%
6141	Per Capita Act 511	320,900	333,942	302,603	(13,042)	-4.06%	0.28%
6151	Earned Income Tax	17,300,000	16,700,000	9,880,547	600,000	3.47%	15.18%
6153	Real Estate Transfer	1,390,000	1,300,000	1,171,612	90,000	6.47%	1.22%
6400	Delinquent Taxes	1,681,110	1,727,919	1,257,679	(46,809)	-2.78%	1.48%
6500	Interest Earnings	600,000	140,000	368,717	460,000	76.67%	0.53%
6700	Activity Fees	230,000	256,000	67,775	(26,000)	-11.30%	0.20%
6800	Pass Through Funds	1,590,000	1,590,000	863,833	-	0.00%	1.40%
6900	Other Local Revenue	959,612	437,160	503,955	522,452	54.44%	0.84%
Total		88,011,197	84,200,978	76,455,424	3,810,219	4.53%	77.23%



- 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	2019-2020 Budget	2018-2019 Budget	2018-2019 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
7110	Basic Subsidy	14,244,253	13,836,089	7,977,827	408,164	2.95%	12.50%
7141	Transitional Grants	-	-	-	-	0.00%	0.00%
7160	Tuition Court Placed	150,000	115,000	-	-	0.00%	0.13%
7240	Driver Education	-	-	-	-	0.00%	0.00%
7250	Migratory Children	-	-	-	-	0.00%	0.00%
7271	Special Education	4,098,612	3,958,904	2,352,810	139,708	3.53%	3.60%
7290	Other	-	-	-	-	0.00%	0.00%
7310	Transportation	1,600,000	1,660,982	850,753	(60,982)	-3.67%	1.40%
7320	Rental & Sinking Fund	125,981	125,783	103,144	198	0.16%	0.11%
7330	Medical	175,000	175,000	167,642	-	0.00%	0.15%
7340	State Property Tax Reduction	1,279,432	1,279,432	1,279,432	-	0.00%	1.12%
7360	Safe Schools	-	-	25,000	-	0.00%	0.00%
7500	Extra Grants	810,789	810,789	810,789	-	0.00%	0.71%
7810	Social Security	2,072,437	1,998,896	703,333	73,541	3.68%	1.82%
7820	Retirement	9,391,989	8,717,260	3,252,799	674,729	7.74%	8.24%
Total		33,948,493	32,678,134	17,523,528	1,235,359	3.78%	29.79%



- Basic Subsidy
- Transitional Grants
- Tuition Court Placed
- Driver Education
- Migratory Children
- Special Education
- Other
- Transportation
- Rental & Sinking Fund
- Medical
- State Property Tax Reduction
- Safe Schools
- Extra Grants
- Social Security
- 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
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	3.08%	1,632	7,979	6,396
2016-2017	13,289,373	7,787	(49)	502,067	3.93%	1,707	8,257	6,550
2017-2018	13,560,806	7,776	(11)	271,433	2.04%	1,744	8,576	10,439
2018-2019	13,855,637	7,644	(132)	294,831	2.17%	1,813	N/A	N/A
2019-2020 Proposed**	14,244,253	7,644	-	388,616	2.80%	1,863	N/A	N/A

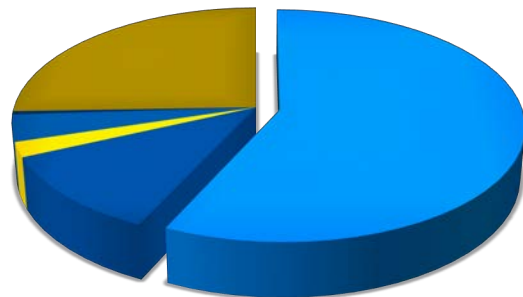
Special Education Subsidy vs. Enrollment

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
2011-2012	3,626,052	1,305		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	3,884,501	1,257	-	70,869	1.86%	15,903,131	(12,018,630)	75.57%
2018-2019	3,958,904	1,257	-	74,403	3.81%	16,741,924	(12,783,020)	76.35%
2018-2019 Proposed**	4,098,612	1,257	-	139,708	3.66%	17,272,478	(13,173,866)	76.27%

Revenue - Federal Sources

Description	2019-2020 Budget	2018-2019 Budget	2018-2019 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
Title I	1,221,298	1,123,496	782,080	97,802	8.71%	1.07%
Title II	240,406	131,557	144,244	108,849	82.74%	0.21%
Title III	44,725	45,330	39,945	(605)	-1.33%	0.04%
Title IV	80,199	25,087	26,733	55,112	0.00%	0.07%
Title V	10,000					0.01%
Medical Access Admin	548,000	68,834	163,108	479,166	696.12%	0.48%
	2,144,628	1,394,304	1,156,110	740,324	53.10%	1.88%



■ Title I

■ Title II

■ Title III

■ Title IV

■ Title V

■ Medical Access

Revenue - Other Sources

Function	Description	2019-2020 Budget	2018-2019 Budget	2018-2019 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
9200	Proceeds Extended	-	157,905	-	-	0.00%	0.00%
9400	Sale of Fixed Assets	-	-	160,764	-	0.00%	0.00%
9500	Refunds Prior Year Exp	-	-	-	-	0.00%	0.00%
Total		-	157,905	160,764	-	0.00%	0.00%