

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	1,952,471
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	37,132
0850 Unassigned Fund Balance	10,822,165
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,359,297</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	95,969,540
7000 Revenue from State Sources	37,031,202
8000 Revenue from Federal Sources	6,399,314
9000 Other Financing Sources	50,000
Total Estimated Revenues And Other Financing Sources	<u>\$139,450,056</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$152,809,353</u>

LEA : 115219002 West Shore SD

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Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	69,996,425
6112 Interim Real Estate Taxes	97,500
6113 Public Utility Realty Taxes	86,000
6114 Payments in Lieu of Current Taxes - State / Local	2,200
6150 Current Act 511 Taxes - Proportional Assessments	20,950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,876,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	160,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,835,953
6910 Rentals	170,000
6920 Contributions and Donations from Private Sources	60,000
6940 Tuition from Patrons	411,962
6990 Refunds and Other Miscellaneous Revenue	223,500

REVENUE FROM LOCAL SOURCES \$95,969,540

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	14,991,859
7112 Basic Education Funding-Social Security	2,298,673
7160 Tuition for Orphans Subsidy	250,000
7271 Special Education funds for School-Aged Pupils	4,356,709
7311 Pupil Transportation Subsidy	1,800,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	126,195
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340 State Property Tax Reduction Allocation	1,625,291
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	810,789
7820 State Share of Retirement Contributions	10,606,686

REVENUE FROM STATE SOURCES \$37,031,202

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,204,683
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	212,373
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	44,685
8517 NCLB, Title IV - 21st Century Schools	91,485
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	3,057,619
8742 Governor's Emergency Education Relief Fund (GEER)	942,381
8747 ARP ECF - Emergency Connectivity Fund	446,088

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
REVENUE FROM FEDERAL SOURCES	\$6,399,314
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	50,000
OTHER FINANCING SOURCES	\$50,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	139,450,056

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 1 of 3

Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$69,996,800

Amount of Tax Relief for Homestead Exclusions

\$1,625,291

Total Approx. Tax Revenue:

\$71,622,091

Approx. Tax Levy for Tax Rate Calculation:

\$74,160,835

Cumberland

York

Total

2021-22 Data

a. Assessed Value

\$3,106,965,600

\$2,144,616,627

\$5,251,582,227

b. Real Estate Mills

12.7512

15.3858

I. 2022-23 Data

c. 2020 STEB Market Value

\$2,770,511,541

\$2,268,017,012

\$5,038,528,553

d. Assessed Value

\$3,123,116,500

\$2,158,887,232

\$5,282,003,732

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2021-22 Calculations

f. 2021-22 Tax Levy

\$39,617,540

\$32,996,642

\$72,614,182

(a * b)

2022-23 Calculations

g. Percent of Total Market Value

54.98652%

45.01348%

100.00000%

II.

h. Rebalanced 2021-22 Tax Levy

\$39,928,012

\$32,686,170

\$72,614,182

(f Total * g)

i. Base Mills Subject to Index

12.8511

15.3858

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

96.50000%

96.50000%

96.50000%

k. Tax Levy Needed

\$40,778,462

\$33,382,373

\$74,160,835

(Approx. Tax Levy * g)

I. 2022-23 Real Estate Tax Rate

13.0569

15.4627

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$40,778,220

\$33,382,226

\$74,160,446

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$72,535,155

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$69,996,425

(n * Est. Pct. Collection)

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 2 of 3

Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$69,996,800

Amount of Tax Relief for Homestead Exclusions

\$1,625,291

Total Approx. Tax Revenue:

\$71,622,091

Approx. Tax Levy for Tax Rate Calculation:

\$74,160,835

Cumberland

York

Total

Index Maximums

p. Maximum Mills Based On Index
(i * (1 + Index))

13.3651

16.0012

q. Mills In Excess of Index
(if l > p), (l - p))

0.0000

0.0000

r. Maximum Tax Levy Based On Index
(p / 1000 * d)

\$41,740,764

\$34,544,786

\$76,285,550

IV.

s. Millage Rate within Index?
(If l > p Then No)

Yes

Yes

t. Tax Levy In Excess of Index
(if (m > r), (m - r))

\$0

\$0

\$0

u. Tax Revenue In Excess of Index
(t * Est. Pct. Collection)

\$0

\$0

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$0.00

\$0.00

V.

Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$0

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 3 of 3

Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$69,996,800

Amount of Tax Relief for Homestead Exclusions

\$1,625,291

Total Approx. Tax Revenue:

\$71,622,091

Approx. Tax Levy for Tax Rate Calculation:

\$74,160,835

Cumberland

York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,625,291

Lowering RE Tax Rate

\$0

\$1,625,291

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,625,291

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Cumberland	3,123,116,500	13.0569	40,778,220			96.50000%	
York	2,158,887,232	15.4627	33,382,226			96.50000%	
Totals:	5,282,003,732		74,160,446	- 1,625,291 =	72,535,155 X	96.50000% =	69,996,425

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes-- Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.950%	0.000%	19,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,700,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			20,950,000
Total Act 511, Current Taxes			20,950,000
Act 511 Tax Limit -->		5,038,528,553 X	12
		Market Value	Mills
			60,462,343
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Cumberland	12.8511	13.0569	1.61%	Yes	4.0%				
	York	15.3858	15.4627	0.50%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.000%	0.950%	New	No	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.000%	0.500%	New	No	4.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	68,356,372
1200 Special Programs - Elementary / Secondary	22,305,034
1300 Vocational Education	1,618,542
1400 Other Instructional Programs - Elementary / Secondary	159,431
1500 Nonpublic School Programs	50,865
1700 Higher Education Programs for Secondary Students	480,009
Total Instruction	\$92,970,253
2000 Support Services	
2100 Support Services - Students	4,089,726
2200 Support Services - Instructional Staff	1,290,226
2300 Support Services - Administration	7,950,830
2400 Support Services - Pupil Health	2,613,164
2500 Support Services - Business	1,632,886
2600 Operation and Maintenance of Plant Services	10,127,895
2700 Student Transportation Services	5,795,837
2800 Support Services - Central	3,253,574
2900 Other Support Services	90,000
Total Support Services	\$36,844,138
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,131,965
3300 Community Services	101,853
Total Operation of Non-Instructional Services	\$2,233,818
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	106,500
Total Facilities Acquisition, Construction and Improvement Services	\$106,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,353,542
5200 Interfund Transfers - Out	1,946,088
Total Other Expenditures and Financing Uses	\$9,299,630
Total Estimated Expenditures and Other Financing Uses	\$141,454,339

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,398,329
200 Personnel Services - Employee Benefits	24,048,359
300 Purchased Professional and Technical Services	1,157,438
400 Purchased Property Services	20,440
500 Other Purchased Services	5,549,396
600 Supplies	1,101,627
700 Property	61,714
800 Other Objects	19,069
Total Regular Programs - Elementary / Secondary	\$68,356,372
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,781,269
200 Personnel Services - Employee Benefits	6,304,951
300 Purchased Professional and Technical Services	1,269,099
400 Purchased Property Services	3,045
500 Other Purchased Services	4,819,100
600 Supplies	115,950
700 Property	5,000
800 Other Objects	6,620
Total Special Programs - Elementary / Secondary	\$22,305,034
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,618,542
Total Vocational Education	\$1,618,542
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	102,826
200 Personnel Services - Employee Benefits	56,605
Total Other Instructional Programs - Elementary / Secondary	\$159,431
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	41,365
700 Property	9,500
Total Nonpublic School Programs	\$50,865
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	480,009
Total Higher Education Programs for Secondary Students	\$480,009
Total Instruction	\$92,970,253
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,208,922
200 Personnel Services - Employee Benefits	1,378,454
300 Purchased Professional and Technical Services	201,000
500 Other Purchased Services	12,400
600 Supplies	205,750

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<u>Description</u>	<u>Amount</u>
700 Property	60,000
800 Other Objects	23,200
Total Support Services - Students	\$4,089,726
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	722,728
200 Personnel Services - Employee Benefits	438,650
300 Purchased Professional and Technical Services	22,315
400 Purchased Property Services	50
500 Other Purchased Services	14,550
600 Supplies	87,762
700 Property	4,171
Total Support Services - Instructional Staff	\$1,290,226
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,302,656
200 Personnel Services - Employee Benefits	2,761,956
300 Purchased Professional and Technical Services	608,500
400 Purchased Property Services	3,548
500 Other Purchased Services	97,180
600 Supplies	158,656
700 Property	4,500
800 Other Objects	13,834
Total Support Services - Administration	\$7,950,830
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,449,795
200 Personnel Services - Employee Benefits	942,519
300 Purchased Professional and Technical Services	155,000
400 Purchased Property Services	2,750
500 Other Purchased Services	2,700
600 Supplies	49,800
700 Property	9,000
800 Other Objects	1,600
Total Support Services - Pupil Health	\$2,613,164
2500 Support Services - Business	
100 Personnel Services - Salaries	679,609
200 Personnel Services - Employee Benefits	506,027
300 Purchased Professional and Technical Services	149,300
400 Purchased Property Services	153,000
500 Other Purchased Services	34,000
600 Supplies	92,500
700 Property	12,700
800 Other Objects	5,750
Total Support Services - Business	\$1,632,886
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,182,626
200 Personnel Services - Employee Benefits	1,573,886

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	800
400 Purchased Property Services	3,013,598
500 Other Purchased Services	660,965
600 Supplies	2,643,270
700 Property	52,300
800 Other Objects	450
Total Operation and Maintenance of Plant Services	\$10,127,895
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	126,749
200 Personnel Services - Employee Benefits	82,934
400 Purchased Property Services	27,000
500 Other Purchased Services	4,913,035
600 Supplies	645,919
800 Other Objects	200
Total Student Transportation Services	\$5,795,837
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	937,750
200 Personnel Services - Employee Benefits	586,320
300 Purchased Professional and Technical Services	121,589
400 Purchased Property Services	601,502
500 Other Purchased Services	8,500
600 Supplies	348,038
700 Property	649,100
800 Other Objects	775
Total Support Services - Central	\$3,253,574
2900 <u>Other Support Services</u>	
500 Other Purchased Services	90,000
Total Other Support Services	\$90,000
Total Support Services	\$36,844,138
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	814,957
200 Personnel Services - Employee Benefits	333,704
300 Purchased Professional and Technical Services	291,156
400 Purchased Property Services	67,950
500 Other Purchased Services	189,183
600 Supplies	259,520
700 Property	146,420
800 Other Objects	29,075
Total Student Activities	\$2,131,965
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	17,133
200 Personnel Services - Employee Benefits	5,720
500 Other Purchased Services	75,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	4,000
Total Community Services	\$101,853
Total Operation of Non-Instructional Services	\$2,233,818
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	51,000
700 Property	55,500
Total Facilities Acquisition, Construction and Improvement Services	\$106,500
Total Facilities Acquisition, Construction and Improvement Services	\$106,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,452,224
900 Other Uses of Funds	2,901,318
Total Debt Service / Other Expenditures and Financing Uses	\$7,353,542
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,946,088
Total Interfund Transfers - Out	\$1,946,088
Total Other Expenditures and Financing Uses	\$9,299,630
TOTAL EXPENDITURES	\$141,454,339

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Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	14,000,000	12,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	40,000	40,000
Capital Reserve Fund - § 690, §1850	14,500,000	16,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$28,540,000	\$28,040,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$28,540,000** **\$28,040,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	1,952,471
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	37,014
0850 Unassigned Fund Balance	8,818,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,355,014

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,307,485
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