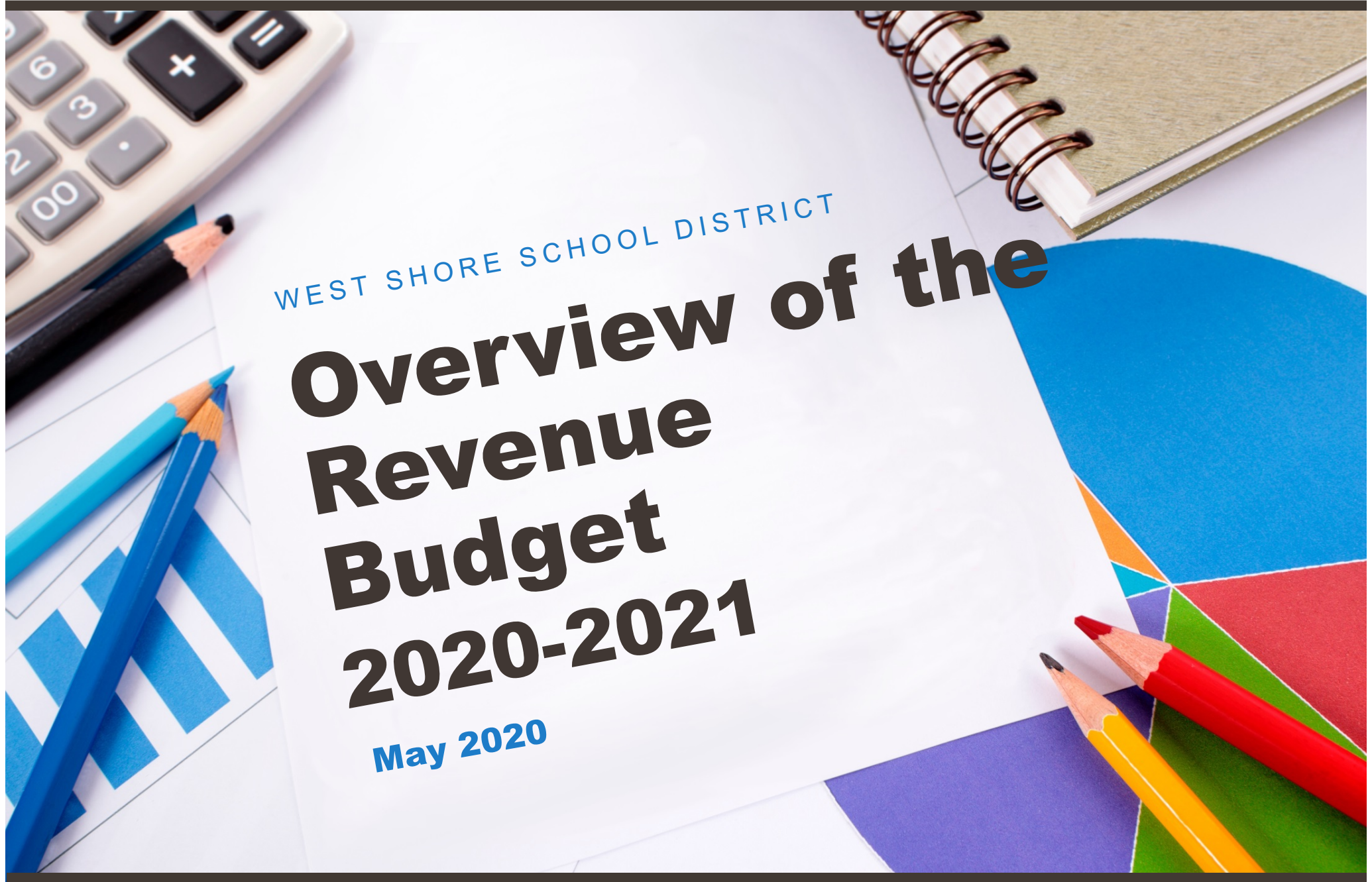


WEST SHORE SCHOOL DISTRICT

# Overview of the Revenue Budget 2020-2021

May 2020





# 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 2018 Market Values which were used to compute the West Shore School District 2020-2021 mill rates.

# Market Value Comparison

Municipality	2017	2017	2018	2018	Inc/(Dec)	
	Market Value	Total Value	Market Value	Total Value	Market Value	Inc./Dec.
Fairview	1,415,984,435	30.41%	1,441,564,939	29.94%	25,580,504	1.77%
Goldsboro	42,737,103	0.92%	43,202,346	0.90%	465,243	1.08%
Lemoyne	449,162,049	9.64%	466,791,409	9.70%	17,629,360	3.78%
Lewisberry	17,779,693	0.38%	17,415,863	0.36%	(363,830)	-2.09%
Lower Allen	1,458,122,111	31.31%	1,538,595,420	31.96%	80,473,309	5.23%
Newberry	653,978,549	14.04%	680,410,887	14.13%	26,432,338	3.88%
New Cumberland	426,748,003	9.16%	435,723,397	9.05%	8,975,394	2.06%
Wormleysburg	192,462,934	4.13%	190,520,722	3.96%	(1,942,212)	-1.02%
<b>Total</b>	<b>4,656,974,877</b>	<b>100%</b>	<b>4,814,224,983</b>	<b>100%</b>	<b>157,250,106</b>	<b>3.27%</b>
County Totals						
Cumberland	2,526,495,097	54.25%	2,631,630,948	54.66%	105,135,851	4.16%
York	2,130,479,780	45.75%	2,182,594,035	45.34%	52,114,255	2.45%
<b>Total</b>	<b>4,656,974,877</b>	<b>100%</b>	<b>4,814,224,983</b>	<b>100%</b>	<b>157,250,106</b>	

# Assessed Value Comparison

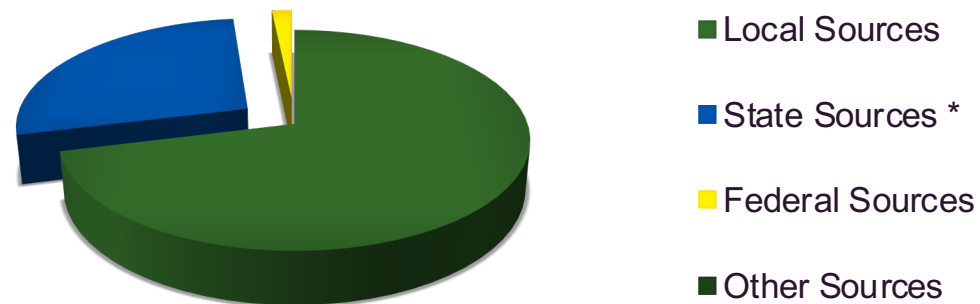
<b>Municipality</b>	<b>2019-2020 Assessed Value</b>	<b>2020-2021 Assessed Value</b>	<b>Inc./Dec. Assessed Value</b>
Fairview	1,378,176,579	1,390,128,597	11,952,018
Goldsboro	39,624,060	39,888,670	264,610
Lemoyne	534,729,200	536,236,900	1,507,700
Lewisberry	16,968,600	16,972,000	3,400
Lower Allen	1,775,005,000	1,806,506,800	31,501,800
Newberry	657,185,126	663,285,966	6,100,840
New Cumberland	523,019,200	523,544,600	525,400
Wormleysburg	221,106,500	224,385,100	3,278,600
<b>Total</b>	<b>5,145,814,265</b>	<b>5,200,948,633</b>	<b>55,134,368</b>
<b>County Totals</b>			
Cumberland	3,053,859,900	3,090,673,400	36,813,500
York	2,091,954,365	2,110,275,233	18,320,868
<b>Total Assessed</b>	<b>5,145,814,265</b>	<b>5,200,948,633</b>	<b>55,134,368</b>

# Assessed Value Comparison

	2019-2020 Assessed Value	2020-2021 Assessed Value	change Full Index	2020-2021 1/2 index	change 1/2 Index
<b>Total</b>	<b>5,151,820,653</b>	<b>5,200,948,633</b>	<b>49,127,980</b>	<b>5,200,948,633</b>	<b>49,127,980</b>
<b>Cumberland County</b>	<b>3,055,989,000</b>	<b>3,090,673,400</b>	<b>34,684,400</b>	<b>3,090,673,400</b>	<b>34,684,400</b>
11.9487 (Freeze)	36,515,096	.	.	.	.
12.2348 (1/2 index)				37,813,845	1,298,749
12.4004 (full index)		38,325,586	1,810,490	.	.
<b>York County</b>	<b>2,095,831,653</b>	<b>2,110,275,233</b>	<b>14,443,580</b>	<b>2,110,275,233</b>	<b>14,443,580</b>
14.6918 (Freeze)	30,791,539	.	.	.	.
14.8613 (1/2 index)				31,361,640	570,101
15.0536 (full index)		31,767,239	975,700	.	.
<b>Total Assessed</b>	<b>5,151,820,653</b>	<b>5,200,948,633</b>	<b>49,127,980</b>	<b>5,200,948,633</b>	<b>50,996,830</b>
<b>Total Real Estate Taxes</b>	<b>67,306,635</b>	<b>70,092,826</b>	<b>2,786,191</b>	<b>69,175,485</b>	<b>1,868,850</b>
Less State Property Tax	1,297,233	1,297,233		1,297,233	
<b>Net Real Estate Tax</b>	<b>66,009,402</b>	<b>68,795,593</b>	<b>2,786,191</b>	<b>67,878,252</b>	<b>1,868,850</b>
<b>Net RE Tax Collect. Rate</b>	<b>63,649,903</b>	<b>66,112,565</b>	<b>2,462,661</b>	<b>65,231,000</b>	<b>1,581,097</b>

# Revenue Budget

Account Description	2020-2021 Budget	2019-2020 Budget	2019-2020 Year-to-Date	Budget Change	Percent Inc./Dec.
6000 Local Sources	88,613,638	88,091,282	81,772,197	522,356	0.59%
7000 State Sources *	34,022,255	33,966,294	20,755,489	55,960	0.16%
8000 Federal Sources	2,044,628	2,144,628	1,450,734	(100,000)	-4.66%
9000 Other Sources	-	-	-	-	.
<b>Totals</b>	<b>124,680,521</b>	<b>124,202,204</b>	<b>103,978,421</b>	<b>478,316</b>	<b>0.39%</b>

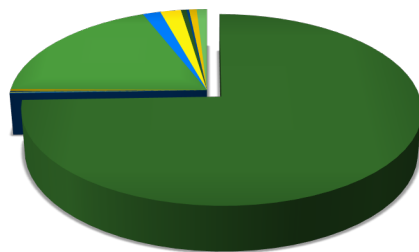


*\*Estimated slots revenue is included in budget figures.*



# Revenue - Local Sources

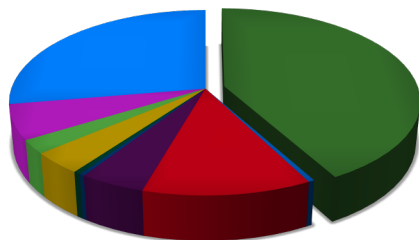
Function Description	2020-2021 Budget	2019-2020 Budget	2019-2020 Year-to-Date	Budget Change	Percent Inc./Dec.	Total Budget
6111 Real Estate Taxes	65,230,730	63,649,903	63,705,129	1,580,827	2.42%	57.24%
6112 Interim Real Estate	126,000	126,000	161,851	-	0.00%	0.11%
6113 Public Utility	75,000	79,000	74,072	(4,000)	-5.33%	0.07%
6114 Payment in Lieu	3,000	3,000	-	-	0.00%	0.00%
6120 Per Capita Section 679	156,490	161,757	155,883	(5,267)	-3.37%	0.14%
6141 Per Capita Act 511	313,300	320,900	309,270	(7,600)	-2.43%	0.27%
6151 Earned Income Tax	16,465,000	17,300,000	12,359,191	(835,000)	-5.07%	14.45%
6153 Real Estate Transfer	1,450,000	1,390,000	1,265,615	60,000	4.14%	1.27%
6400 Delinquent Taxes	1,692,510	1,681,110	1,670,759	11,400	0.67%	1.49%
6500 Interest Earnings	450,000	600,000	444,510	(150,000)	-33.33%	0.39%
6700 Activity Fees	210,000	230,000	76,553	(20,000)	-9.52%	0.18%
6800 Pass Through Funds	1,620,000	1,590,000	645,983	30,000	1.85%	1.42%
6900 Other Local Revenue	838,000	959,612	903,382	(121,612)	-14.51%	0.74%
<b>Total</b>	<b>88,630,030</b>	<b>88,091,282</b>	<b>81,772,197</b>	<b>538,748</b>	<b>0.61%</b>	<b>77.78%</b>



- 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

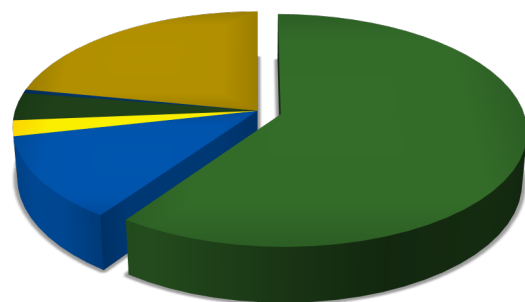
Function Description	2020-2021 Budget	2019-2020 Budget	2018-2019 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
7110 Basic Subsidy	14,244,253	14,244,253	10,269,610	-	0.00%	12.50%
7141 Transitional Grants	-	-	-	-	0.00%	0.00%
7160 Tuition Court Placed	150,000	150,000	-	-	0.00%	0.13%
7240 Driver Education	-	-	-	-	0.00%	0.00%
7250 Migratory Children	-	-	-	-	0.00%	0.00%
7271 Special Education	4,098,612	4,098,612	3,063,797	-	0.00%	3.60%
7290 Other	-	-	-	-	0.00%	0.00%
7310 Transportation	1,450,000	1,600,000	1,096,126	(150,000)	-9.38%	1.27%
7320 Rental & Sinking Fund	123,717	125,981	105,635	(2,264)	-1.80%	0.11%
7330 Medical	170,000	175,000	160,733	(5,000)	-2.86%	0.15%
7340 State Property Tax Reductic	1,297,233	1,297,233	1,297,233	-	0.00%	1.14%
7360 Safe Schools	-	-	-	-	0.00%	0.00%
7500 Extra Grants	810,789	810,789	810,789	-	0.00%	0.71%
7810 Social Security	2,118,929	2,072,437	727,530	46,492	2.24%	1.86%
7820 Retirement	9,558,722	9,391,989	3,224,037	166,733	1.78%	8.39%
<b>Total</b>	<b>34,022,255</b>	<b>33,966,294</b>	<b>20,755,489</b>	<b>55,960</b>	<b>0.16%</b>	<b>29.86%</b>



- 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

# Revenue - Federal Sources

Description	2020-2021 Budget	2019-2020 Budget	2018-2019 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
Title I	1,221,298	1,221,298	956,812	-	0.00%	1.07%
Title II	240,406	240,406	177,469	-	0.00%	0.21%
Title III	44,725	44,725	27,943	-	0.00%	0.04%
Title IV	80,199	80,199	83,429	-	0.00%	0.07%
Title V	10,000	10,000				0.01%
Medical Access Admin	448,000	548,000	205,082	(100,000)	-18.25%	0.39%
	<b>2,044,628</b>	<b>2,144,628</b>	<b>1,450,734</b>	<b>(100,000)</b>	<b>-4.66%</b>	<b>1.79%</b>



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