



WEST SHORE SCHOOL DISTRICT

Overview of the Revenue Budget 2021-2022

April 2021



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.

A vertical decorative image on the left side of the slide. It features a close-up of a calculator with a prominent plus sign button, two sharpened pencils (one black, one blue), and a bar chart with blue bars of varying heights.

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 2019 Market Values which were used to compute the West Shore School District 2021-2022 mill rates.

Market Value Comparison

Municipality	2018 Market Value	2018 Total Value	2019 Market Value	2019 Total Value	Inc/(Dec) Market Value	Inc./Dec.
Fairview	1,441,564,939	29.94%	1,455,312,944	29.99%	13,748,005	0.94%
Goldsboro	43,202,346	0.90%	43,204,723	0.89%	2,377	0.01%
Lemoyne	466,791,409	9.70%	468,410,762	9.65%	1,619,353	0.35%
Lewisberry	17,415,863	0.36%	17,450,794	0.36%	34,931	0.20%
Lower Allen	1,538,595,420	31.96%	1,554,374,256	32.03%	15,778,836	1.02%
Newberry	680,410,887	14.13%	689,449,319	14.21%	9,038,432	1.31%
New Cumberland	435,723,397	9.05%	435,496,730	8.97%	(226,667)	-0.05%
Wormleysburg	190,520,722	3.96%	189,666,075	3.91%	(854,647)	-0.45%
Total	4,814,224,983	100%	4,853,365,603	100%	39,140,620	0.81%

County Totals

Cumberland	2,631,630,948	54.22%	2,647,947,823	54.56%	16,316,875	0.62%
York	2,182,594,035	44.97%	2,205,417,780	45.44%	22,823,745	1.05%
Total	4,814,224,983	99%	4,853,365,603	100%	39,140,620	



Assessed Value Comparison

Municipality	2020-2021 Assessed Value	2021-2022 Assessed Value*	Inc./Dec. Assessed Value
Fairview	1,390,128,597	1,392,788,551	2,659,954
Goldsboro	39,888,670	39,832,840	(55,830)
Lemoyne	536,101,900	535,229,000	(872,900)
Lewisberry	16,972,000	16,984,810	12,810
Lower Allen	1,804,361,900	1,817,285,900	12,924,000
Newberry	663,285,966	663,493,656	207,690
New Cumberland	523,701,100	523,704,900	3,800
Wormleysburg	223,934,000	228,128,100	4,194,100
Total	5,198,374,133	5,217,447,757	19,073,624
County Totals			
Cumberland	3,088,098,900	3,104,347,900	16,249,000
York	2,110,275,233	2,113,099,857	2,824,624
Total Assessed	5,198,374,133	5,217,447,757	19,073,624

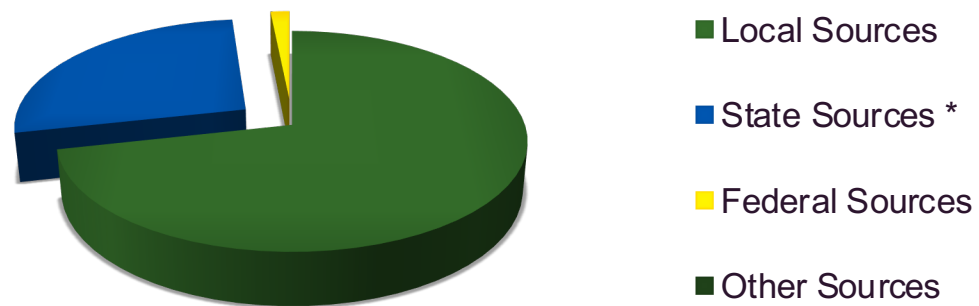
**2021-2022 Assessed Value as of March 18, 2021*

Assessed Value Comparison

	2020-2021 Assessed Value	2021-2022 Assessed Value	Change Full Index	Freeze
Total	5,200,948,633	5,217,447,757	16,499,124	
Cumberland County	3,090,673,400	3,104,347,900	13,674,500	
12.3200 (20-21 rate)	38,077,096	38,245,566		168,470
12.6876 (full index)		39,386,724		
York County	2,110,275,233	2,113,099,857	2,824,624	
14.9648 (20-21 rate)	31,579,847	31,622,117		42,270
15.5242 (full index)		32,804,185		
Total Assessed	5,200,948,633	5,217,447,757	16,499,124	
Total Real Estate Taxes	69,656,943	72,190,909	2,533,966	210,740
Less State Property Tax	1,295,091	1,297,233	2,142	
Net Real Estate Tax	68,361,852	70,893,676	2,531,824	
Net RE Tax Collect. Rate	65,695,740	68,128,823	2,433,083	202,521

Revenue Budget

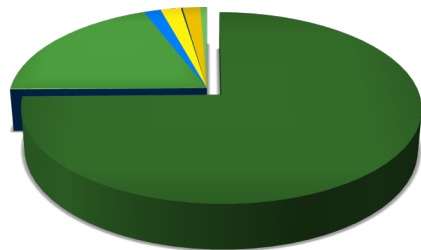
Account	Description	2021-2022 Budget	2020-2021 Budget	2020-2021 Year-to-Date	Budget Change	Percent Inc./Dec.
6000	Local Sources	91,162,453	88,625,510	80,496,646	2,536,943	2.78%
7000	State Sources *	34,392,173	34,022,255	19,209,092	369,918	1.08%
8000	Federal Sources	1,988,735	2,044,628	2,174,560	(55,893)	-2.81%
9000	Other Sources	-	-	-	-	.
Totals		127,543,361	124,692,393	101,880,298	2,850,968	2.24%



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

Revenue - Local Sources

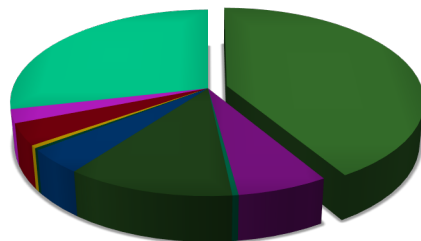
Function	Description	2021-2022 Budget	2020-2021 Budget	2020-2021 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
6111	Real Estate Taxes	68,128,823	65,696,000	66,260,402	2,432,823	3.57%	53.42%
6112	Interim Real Estate	95,500	126,000	90,922	(30,500)	-31.94%	0.07%
6113	Public Utility	82,000	75,000	81,897	7,000	8.54%	0.06%
6114	Payment in Lieu	2,200	3,000	-	(800)	0.00%	0.00%
6120	Per Capita Section 679	-	-	-	-	0.00%	0.00%
6141	Per Capita Act 511	-	-	-	-	0.00%	0.00%
6151	Earned Income Tax	17,465,000	16,465,000	10,044,012	1,000,000	5.73%	13.69%
6153	Real Estate Transfer	1,450,000	1,450,000	1,431,217	-	0.00%	1.14%
6400	Delinquent Taxes	1,736,000	1,692,510	1,606,332	43,490	2.51%	1.36%
6500	Interest Earnings	30,000	450,000	15,300	(420,000)	-1400.00%	0.02%
6700	Activity Fees	100,000	210,000	78,995	(110,000)	-110.00%	0.08%
6800	Pass Through Funds	1,503,318	1,620,000	102,486	(116,682)	-7.76%	1.18%
6900	Other Local Revenue	569,612	838,000	785,083	(268,388)	-47.12%	0.45%
Total		91,162,453	88,625,510	80,496,646	2,536,943	2.86%	71.48%



- 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	2021-2022 Budget	2020-2021 Budget	2020-2021 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
7110	Basic Subsidy	14,244,253	14,244,253	8,215,624	-	0.00%	11.17%
7112	BEF Social Security	2,222,401	-	897,347	2,222,401	100.00%	1.74%
7141	Transitional Grants	-	-	-	-	0.00%	0.00%
7160	Tuition Court Placed	150,000	150,000	-	-	0.00%	0.12%
7240	Driver Education	-	-	-	-	0.00%	0.00%
7250	Migratory Children	-	-	-	-	0.00%	0.00%
7271	Special Education	4,098,612	4,098,612	3,059,030	-	0.00%	3.21%
7290	Other	-	-	-	-	0.00%	0.00%
7310	Transportation	1,450,000	1,450,000	1,339,899	-	0.00%	1.14%
7320	Rental & Sinking Fund	126,040	123,717	108,472	2,323	1.84%	0.10%
7330	Medical	170,000	170,000	-	-	0.00%	0.13%
7340	State Property Tax Reduction	1,295,091	1,297,233	1,295,091	(2,142)	-0.17%	1.02%
7360	Safe Schools	-	-	-	-	0.00%	0.00%
7500	Extra Grants	810,789	810,789	832,178	-	0.00%	0.64%
7810	Social Security	-	2,118,929	-	(2,118,929)	0.00%	0.00%
7820	Retirement	9,824,987	9,558,722	3,461,451	266,265	2.71%	7.70%
Total		34,392,173	34,022,255	19,209,092	369,918	1.09%	26.97%



- Basic Subsidy
- BEF FICA
- 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	2021-2022 Budget	2020-2021 Budget	2020-2021 Year-to-Date	Budget Change	Percent Inc./Dec.	Percent to Total Budget
Title I	1,222,179	1,221,298	665,084	881	0.07%	0.96%
Title II	224,262	240,406	201,418	(16,144)	-6.72%	0.18%
Title III	48,910	44,725	30,784	4,185	9.36%	0.04%
Title IV	93,384	80,199	49,028	13,185	0.00%	0.07%
Title V	-	10,000	-	(10,000)	0.00%	0.00%
Cares Act Funding	?	-	1,171,589			0.00%
Medical Access Admin	400,000	448,000	56,657	(48,000)	-10.71%	0.31%
	1,988,735	2,044,628	2,174,560	(55,893)	-2.73%	1.56%

