

## **BUDGET AND TAX RESOLUTIONS**

RESOLVED, that the Board of School Directors of the West Shore School District, encompassing municipalities<sup>1</sup> in both Cumberland and York Counties, Pennsylvania, hereby adopts the following annual budget for the 2026-2027 school fiscal year, and levies taxes necessary to support such annual budget as set forth below.

SECTION I - The budget for the school fiscal year 2026-2027, as prepared and incorporated herein by reference, is hereby adopted, providing for and authorizing expenditures during the said school fiscal year of \$172,716,283.

SECTION II - Pursuant to the Public School Code of 1949, as amended, 24 P.S. §6-672 et seq., a real estate tax is hereby levied and assessed upon all real estate within the district for general school purposes for the fiscal year of 2026-2027 as follows:

(a) A tax at the rate of 15.2450 mills (\$1.52 on each \$100.00 of assessed valuation) on all real estate situate within the Borough of Wormleysburg, Cumberland County, Pennsylvania.

(b) A tax at the rate of 15.2450 mills (\$1.52 on each \$100.00 of assessed valuation) on all real estate situate within the Borough of Lemoyne, Cumberland County, Pennsylvania.

(c) A tax at the rate of 15.2450 mills (\$1.52 on each \$100.00 of assessed valuation) on all real estate situate within the Borough of New Cumberland, Cumberland County, Pennsylvania.

(d) A tax at the rate of 15.2450 mills (\$1.52 on each \$100.00 of assessed valuation) on all real estate situate within the Township of Lower Allen, Cumberland County, Pennsylvania.

(e) A tax at the rate of 18.6618 mills (\$1.87 on each \$100.00 of assessed valuation) on all real estate situate within the Borough of Goldsboro, York County, Pennsylvania.

<sup>1</sup> The first and third precincts of Newberry Township, York County are encompassed within the District.

(f) A tax at the rate of 18.6618 mills (\$1.87 on each \$100.00 of assessed valuation) on all real estate situate within the Borough of Lewisberry, York County, Pennsylvania.

(g) A tax at the rate of 18.6618 mills (\$1.87 on each \$100.00 of assessed valuation) on all real estate situate within the Township of Fairview, York County, Pennsylvania.

(h) A tax at the rate of 18.6618 mills (\$1.87 on each \$100.00 of assessed valuation) on all real estate situate within the first and third precincts of Newberry Township, York County, Pennsylvania.

SECTION III – The following taxes previously levied by the District under the authority of the Local Tax Enabling Act, as amended, 53 P.S. §6924.101 et seq., are hereby continued without change for the school fiscal year 2026-2027:

(a) One percent (1 %) realty transfer tax.

(b) Earned Income Tax at the rate of 0.95%.

Additional revenue is also anticipated pursuant to the provisions of the Public Utilities Realty Tax Act, as amended, 72 P.S. §8101-A et seq.

SECTION IV – The Board eliminated the levy and collection of per capita tax, under and pursuant to the Public School Code of 1949, as amended (24 P.S. §6-679 et seq.) and under and pursuant to the Local Tax Enabling Act, as amended (53 P.S. §6924.101 et seq.) assessed against every resident and inhabitant of the District eighteen (18) years of age or older, for general school purposes, for the school year 2020-2021 and thereafter, reserving; however, the right to levy and collect such per capita taxes in subsequent years by action of the Board in accordance with the aforementioned statutory authority. The elimination of the per capita tax shall continue for the 2026-2027 school year.

SECTION V - The Board further authorizes and directs the appropriate assessment authorities to inspect and reassess all taxable property within the District on which there has been construction pursuant to the General County Assessment Law, as amended, 72 P.S. §5020-101 et seq., as well as other applicable laws and regulations.

ADOPTED this 21<sup>st</sup> day of May, 2026.

ATTEST:

WEST SHORE SCHOOL DISTRICT

\_\_\_\_\_  
Board Secretary

By: \_\_\_\_\_  
Board President